## VINYL CHEMICALS (INDIA) LIMITED

CIN: L24100MH1986PLC039837

REGD. OFFICE: 7th Floor, Regent Chambers, Jamnalal Bajaj Marg,

208, Nariman Point, Mumbai - 400 021.

Tel: 22822708/69829000 E-mail: cs.vinylchemicals@pidilite.com Website: www.vinylchemicals.com

## STATEMENT OF AUDITED FINANAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03,2024

(Rs. In lakhs)

Sr.	Particulars	For the Quarter ended			For the Year ended	
No.		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Total income					
	(a) Revenue from operations	16827	15903	10693	59701	101251
	(b) Other income	173	64	99	445	226
	Total income	17000	15967	10792	60146	101477
2	Expenses					
	(a) Purchase of traded goods	18762	15682	8690	59659	97668
	(b) (Increase)/decrease in inventories of traded goods	(3113)	(850)	760	(3520)	(3165)
	(c) Employee benefits expense	142	136	186	517	625
	(d) Finance costs	1	1	94	5	135
	(e) Depreciation and amortisation expense	3	2	3	10	10
	(f) Foreign exchange difference expense #	111	32	(53)	263	1144
	(g) Other expenses	61	28	158	246	308
	Total expenses	15967	15031	9838	57180	96725
3	Profit/(loss) before exceptional items & tax (1+/-2)	1033	936	954	2966	4752
4	Exceptional items	-	-	ı	•	-
5	Profit/(loss) before tax (3+/-4)	1033	936	954	2966	4752
6	Tax expense:					
	(a) Current tax	285	230	221	778	1191
	(b) Deferred tax	(5)	13	3	4	(3)
7	Profit/(loss) for the period (5+/-6)	753	693	730	2184	3564
8	Add/(Less): Other comprehensive income:					
	Items that will not be reclassified to profit or loss	(2)	(1)	-	(4)	(2)
	Income tax relating to items that will not be reclassified to profit or loss			-	<u>-</u>	<u>-</u>
9	Total comprehensive income for the period (7+/-8)	751	692	730	2180	3562
10	Paid-up equity share capital (Face value of share: Re.1)	183	183	183	183	183
11	Other equity			_	11494	11148
12	Earnings per share in Rs.			_		
	- Basic	a 4.11	a 3.79	a 3.99	11.91	19.44
	- Diluted	a 4.11	a 3.79	a 3.99	11.91	19.44

<sup>#</sup> Includes forward premium

<sup>@</sup> For the period only and not annualised

# AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2024

(Rs. in lakhs)

Sr.No.	Particulars	As at 31.03.2024	(RS. IN IAKNS) As at 31.03.2023
		Audited	Audited
Α	ASSETS		
1	Non-current assets		
(a)	Property, Plant and Equipment	58	64
(b)	Intangible Assets	17	21
(c)	Deferred Tax Assets (Net)	-	3
(d)	Other non-current assets	74	49
	Total Non-Current Assets	149	137
2	Current assets		
(a)	Inventories	11,983	8,462
(b)	Financial Assets		
	(i) Other Investments	5,744	3,965
	(ii)Trade receivables	10,625	3,124
	(iii) Cash and cash equivalents	471	68
	(iv) Bank balances other than (iii) above	148	135
	(v) Loans & other financial assests	25	3
(c)	Other current assets	1,380	1,667
	Total Current Assets	30,376	17,424
	TOTAL ASSETS	30,525	17,561
В	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	183	183
(b)	Other Equity	11,494	11,148
	Total Equity	11,677	11,331
	Liabilities		
1	Non-current liabilities		
(a)	Financial Liabilities		
	Borrowings	49	49
	Provisions	22	26
(c)	Deferred tax liabilities (Net)	-	-
	Total Non-Current Liabilities	71	75
	Current Liabilities		
(a)	Financial Liabilities	_	_
	(i) Borrowings	_	_
	(ii)Trade Payables - Total Outstanding Dues of Micro Enterprises &	_	_
	Small Enterprises		
	- Total Outstanding Dues of Creditors other	18,089	5,632
	than Micro Enterprises & Small Enterprises	460	475
/L\	(iii) Other financial liabilities	469	475
, ,	Provisions Other current liabilities	14	8
, ,	Other current liabilities	30	14
(d)	Current Tax Liabilities (Net)	175	26
	Total Current Liabilities	18,777	6,155
	TOTAL EQUITY AND LIABILITIES	30,525	17,561

#### AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2024

(Rs. in lakhs)

Sr. No.         Particulars         Year ended 31.03.2023         Verended 31.03.2023           No.         Audited         Audited           Cash flows from operating activities         2,967         4,752           Adjustments for: Interest income         (7)         (11)           Net (gain)/loss on sale of current investments         (352)         (210)           Net (gain)/loss on financial labilities designated as at fair value through profit or loss         (61)         (5)           Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss         (61)         (5)           Remeasurement of defined benefit obligations through OCI         (6)         (352)         15           Remeasurement of defined benefit obligations through OCI         (6)         (352)         (5)         135           Remeasurement of defined benefit obligations through OCI         (6)         (30)         10		(Rs. in lakhs)		
Cash flows from operating activities  Profit/(loss) before tax Adjustments for: Interest income Net (gain)/loss on sale of current investments Net (gain)/loss on financial liabilities designated as at fair value through profit or loss Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss Remeasurement of defined benefit obligations through OCI Depreciation & amortization of non-current assets  Depreciation & amortization of non-current assets  Decrease/(increase) in inventories Decrease/(increase) in inventories Decrease/(increase) in trade & other receivables (7,501) (1,003) (	Sr.	Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Cash flows from operating activities  Profit/(loss) before tax Adjustments for: Interest income Net (gain)/loss on sale of current investments Net (gain)/loss on sale of current investments Net (gain)/loss on financial liabilities designated as at fair value through profit or loss Net (gain)/loss on financial sasets mandatorily measured at fair value through profit or loss Finance costs Fina	No.			
Adjustments for: Interest income  Net (gain)/loss on sale of current investments  Net (gain)/loss on financial liabilities designated as at fair value through profit or loss  Net (gain)/loss on financial liabilities designated as at fair value through profit or loss  Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss  Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss  Remeasurement of defined benefit obligations through OCI  Depreciation & amortization of non-current assets  Movements in working capital:  Decrease/(increase) in inventories  Decrease/(increase) in inventories  Decrease/(increase) in trade & other receivables  (7,501)  (2,003)  (increase)/(decrease) in trade & other receivables  (7,501)  (2,003)  (increase)/(decrease) in trade payables  (7,501)  (2,003)  (increase)/(decrease) in trade payables  (7,501)  (2,003)  (increase)/(decrease) in trade payables  (3,520)  (3,166)  Decrease/(increase) in trade payables  (7,501)  (2,003)  (increase)/(decrease) in trade payables  (3,520)  (3,166)  Decrease/(increase) in trade payables  (1,457)  (83)  increase/(decrease) in trade payables  (4,176)  (5)  (6)  (3)  (3,520)  (3,166)  (3,20)  (3,166)  (3,20)  (3,166)  (3,20)  (3,166)  (4,175)  (8)  (8)  (1,457)  (8)  (8)  (1,457)  (8)  (8)  (1,476)  (8)  (8)  (1,875)  (1,095)  (2,048)  Cash flow from investing activities  Sale/(Purchase) of financial assets (Net)  interest received  (3,520)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (4,175)  (8)  (8)  (1,174)  (1,184)		Cash flows from operating activities		
Adjustments for: Interest income  Net (gain)/loss on sale of current investments  Net (gain)/loss on financial liabilities designated as at fair value through profit or loss  Net (gain)/loss on financial liabilities designated as at fair value through profit or loss  Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss  Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss  Remeasurement of defined benefit obligations through OCI  Depreciation & amortization of non-current assets  Movements in working capital:  Decrease/(increase) in inventories  Decrease/(increase) in inventories  Decrease/(increase) in trade & other receivables  (7,501)  (2,003)  (increase)/(decrease) in trade & other receivables  (7,501)  (2,003)  (increase)/(decrease) in trade payables  (7,501)  (2,003)  (increase)/(decrease) in trade payables  (7,501)  (2,003)  (increase)/(decrease) in trade payables  (3,520)  (3,166)  Decrease/(increase) in trade payables  (7,501)  (2,003)  (increase)/(decrease) in trade payables  (3,520)  (3,166)  Decrease/(increase) in trade payables  (1,457)  (83)  increase/(decrease) in trade payables  (4,176)  (5)  (6)  (3)  (3,520)  (3,166)  (3,20)  (3,166)  (3,20)  (3,166)  (3,20)  (3,166)  (4,175)  (8)  (8)  (1,457)  (8)  (8)  (1,457)  (8)  (8)  (1,476)  (8)  (8)  (1,875)  (1,095)  (2,048)  Cash flow from investing activities  Sale/(Purchase) of financial assets (Net)  interest received  (3,520)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (4,175)  (8)  (8)  (1,174)  (1,184)		Profit //loss) hafara tay	2 067	4 752
Interest income   (7) (11)     Net (gain)/loss on sale of current investments   (352) (210)     Net (gain)/loss on financial liabilities designated as at fair value through profit or loss   .   Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss   .   Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss   .   Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss   .   Net cash flows from (lased in) financial assets   .   Net cash flows from (lased in) financial assets (Net)   .   Net cash flows from (lased in) financing activities   .   Net cash quivalents at the beginning of the year   .   Components of cash and cash equivalents   .   Cash on current accounts   .   Net cash flows in cash and cash equivalents   .   Components of cash and cash equivalents   .   Net cash flows from (lased in) financing activities   .   Cash and cash equivalents at the beginning of the year   .   Cash and cash equivalents at the beginning of the year   .   Components of cash and cash equivalents   .   Comp			2,707	4,732
Net (gain)/loss on sale of current investments  Net (gain)/loss on financial liabilities designated as at fair value through profit or loss  Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss  Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss  Remeasurement of defined benefit obligations through OCI  Depreciation & amortization of non-current assets  Depreciation & amortization of non-current assets  Decrease/(increase) in inventories  Decrease/(increase) in inventories  Decrease/(increase) in trade & other receivables  (7,501)  (2,003)  (increase/)/decrease) in trade & other receivables  (7,501)  (2,003)  (increase/)/decrease) in trade payables  (a) (352)  (3,166)  Decrease/(increase) in trade payables  (7,501)  (2,003)  (increase/)/decrease) in trade payables  (3,520)  (3,166)  Decrease/(increase) in trade payables  (7,501)  (2,003)  (increase//decrease) in trade payables  (1,457)  (83)  (increase//decrease) in other assets  (66)  (326)  Cash generated from Operations  (3,520)  (3,166)  (3,166)  (3,520)  (3,166)  (3,166)  (3,520)  (3,166)  (3,166)  (3,520)  (3,166)  (3,166)  (3,520)  (3,166)  (3,166)  (2,083)  (1,457)  (83)  (1,457)  (83)  (1,457)  (83)  (1,457)  (83)  (1,457)  (83)  (1,476)  (818)  (1,618)  (1,705)  (1,095)  (2,048)  Cash Flow before extraordinary items  (3,520)  (3,166)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (3,200)  (3,166)  (4,668  (4,688  (4,176)  (6)  (6)  (7,501)  (2,003)  (1,003)		1 -	(7)	(11)
Net (gain)/loss on financial liabilities designated as at fair value through profit or loss Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss Finance costs Remeasurement of defined benefit obligations through OCI Depreciation & amortization of non-current assets  Depreciation & amortization of non-current assets  Decrease/(increase) in inventories Decrease/(increase) in inventories Decrease/(increase) in inventories Occase(increase) in trade & other receivables Occase(increase) in trade a vables Occase(decrease) in trade payables Occase(decrease) in provisions Occase(decrease) in provisions Occase(decrease) in other liabilities Occase(decrease) in other inabilities Occase (decrease) in other inabilities Oc				
Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss   (61)   (5)		Net (gain)/loss on financial liabilities designated as at fair value through	(332)	(210)
through profit or loss Finance costs Remeasurement of defined benefit obligations through OCI Remeasurement of defined sessets  - (76) Sale/(Purchase) of fined assets  - (76) Sale/		l'		
Remeasurement of defined benefit obligations through OCI Depreciation & amortization of non-current assets  10 10  10  10  Movements in working capital:  Decrease/(increase) in inventories Decrease/(increase) in inventories (3,520) (3,166) Decrease/(increase) in trade & other receivables (7,501) (2,003) (increase)/decrease) in trade payables 12,457 (83) increase/(decrease) in trade payables 12,457 (83) increase/(decrease) in other liabilities (66) (326) Cash generated from Operations 1 7 increase/(decrease) in other liabilities (66) (326) Cash generated from Operations 1 7 increase/(decrease) in other liabilities (552) (1,095) A Cash Flow before extraordinary items (3,520) (3,166) (626) (326) (632) Cash Flow before extraordinary items (5) (135) increase/(decrease) in other liabilities (552) (1,095) A Cash Flow from investing activities Sale/(Purchase) of financial assets (Net) (1389) (4,041) interest received 7 i		through profit or loss	(61)	(5)
Depreciation & amortization of non-current assets   10		Finance costs		
Movements in working capital:  Decrease/(increase) in inventories Decrease/(increase) in inventories Decrease/(increase) in trade & other receivables (7,501) (2,003) (increase)/decrease in other assets 12,49 85 Increase/(decrease) in trade payables 12,457 (83) Increase/(decrease) in provisions 1 1 7 Increase/(decrease) in provisions Increase/(decrease) in provisions Increase/(decrease) in other liabilities (66) (326) Cash generated from Operations Interest and other finance expenses (5) (135) Income taxes paid (552) (1,095) A Cash Flow before extraordinary items Cash Flow before extraordinary items  Cash Flow from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of fixed as		Remeasurement of defined benefit obligations through OCI	(6)	(3)
Movements in working capital:  Decrease/(increase) in inventories Decrease/(increase) in inventories Decrease/(increase) in trade & other receivables (7,501) (2,003) (increase)/decrease in other assets 12,49 85 Increase/(decrease) in trade payables 12,457 (83) Increase/(decrease) in provisions 1 1 7 Increase/(decrease) in provisions Increase/(decrease) in provisions Increase/(decrease) in other liabilities (66) (326) Cash generated from Operations Interest and other finance expenses (5) (135) Income taxes paid (552) (1,095) A Cash Flow before extraordinary items Cash Flow before extraordinary items  Cash Flow from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of fixed as		Depreciation & amortization of non-current assets	10	
Movements in working capital:  Decrease/(increase) in inventories Decrease/(increase) in trade & other receivables (7,501) (2,003) (Increase)/decrease in other assets Decrease/(decrease) in trade payables Increase/(decrease) in provisions Decrease/(decrease) in other liabilities Decrease/(decrease) in cash and cash equivalents (A+B+C) Decrease/(decrease) in cash and cash equivalents Decrease		September 4 amortization of non-circ assets		
Decrease/(increase) in trade & other receivables (Increase)/decrease in other assets Increase/(decrease) in trade payables Increase/(decrease) in provisions Increase/(decrease) in other liabilities (66) (326) Cash generated from Operations Interest and other finance expenses Increase/(becrease) in other liabilities (55) (135) Income taxes paid (552) (1,095) A Cash Flow before extraordinary items (55) Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received A Net cash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax, where applicable) on equity shares  Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash on hand Balances with banks - in current accounts  (7,501) (7,		Movements in working capital:		,,,,,
Decrease/(increase) in trade & other receivables (Increase)/decrease in other assets Increase/(decrease) in trade payables Increase/(decrease) in provisions Increase/(decrease) in other liabilities (66) (326) Cash generated from Operations Interest and other finance expenses Increase/(becrease) in other liabilities (55) (135) Income taxes paid (552) (1,095) A Cash Flow before extraordinary items (55) Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received A Net cash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax, where applicable) on equity shares  Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash on hand Balances with banks - in current accounts  (7,501) (7,		Decrease/(increase) in inventories	(3,520)	(3,166)
increase/(decrease) in trade payables Increase/(decrease) in provisions Increase/(decrease) in other liabilities Increase/(decrease) in other liabilities Cash generated from Operations Interest and other finance expenses Income taxes paid Increase/(decrease) in other liabilities Interest and other finance expenses Income taxes paid Increase/(decrease) in cash and cash equivalents (A+B+C) Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received			, , ,	, , ,
Increase/(decrease) in provisions Increase/(decrease) in other liabilities Increase/(decrease) in other liabilities Interest and other finance expenses Income taxes paid Increase/(decrease) in other liabilities Interest and other finance expenses Income taxes paid Increase/(decrease) in other liabilities Income taxes paid Increase/(decrease) in other liabilities Income taxes paid Interest and other finance expenses Income taxes paid Interest and other finance expenses Income taxes paid Interest received Increase/(decrease) in financial assets Income taxes paid Interest received Int		(Increase)/decrease in other assets	249	85
Increase/(decrease) in other liabilities  Cash generated from Operations Interest and other finance expenses Income taxes paid  Cash Flow before extraordinary items  Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received Ret cash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the end of the year  Components of cash and cash equivalents Cash on hand Balances with banks - in current accounts  (66) (818) (818) (818) (5) (11,095) (15,095) (15,095) (15,095) (15,095) (10,995) (10		Increase/(decrease) in trade payables	12,457	(83)
Increase/(decrease) in other liabilities  Cash generated from Operations Interest and other finance expenses Income taxes paid  Cash Flow before extraordinary items  Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received Ret cash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the end of the year  Components of cash and cash equivalents Cash on hand Balances with banks - in current accounts  (66) (818) (818) (818) (5) (11,095) (15,095) (15,095) (15,095) (15,095) (10,995) (10		Increase/(decrease) in provisions	1	7
Interest and other finance expenses Income taxes paid  Cash Flow before extraordinary items  Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received Net cash flows from/(used in) investing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax, where applicable) on equity shares  Net cash flows from/(used in) financing activities  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash on hand Balances with banks - in current accounts  (5) (1,33) (1,35) (1,095) (1,095) (1,389) (1,389) (1,389) (1,382) (1,382) (1,382) (1,382) (1,834) (1,834) (1,834) (1,834) (1,834) (1,834) (1,864) (1,834) (1,864)			(66)	(326)
Income taxes paid  Cash Flow before extraordinary items  Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received Net cash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash on hand Balances with banks - in current accounts  (1,095) 3,619 (1,095) 3,619 (1,095) (1,095) 3,619 (1,095) (1,095		Cash generated from Operations	4,176	(818)
Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of fixed assets Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received Net cash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents at the end of the year Cash on hand Balances with banks - in current accounts  3,619 (2,048)  - (76) (1389) 4,041  7 11  61  (1,382) 3,976  - (30) (1,834) (1,834) (1,834) (1,834) (1,834) (1,834) - (30) - (3		Interest and other finance expenses	(5)	(135)
Cash flows from investing activities Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received Net cash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year  Cash on hand Balances with banks - in current accounts  (76) (1389) 4,041 7 11 (1389) 4,041 7 11 (1,832) 3,976  Cash (1,834) (1,834) (1,834) (1,834) (1,834) (1,834) (1,834) (1,834) (1,864)  Additional cash equivalents (A+B+C) Additional cash equiva		Income taxes paid	(552)	(1,095)
Sale/(Purchase) of fixed assets Sale/(Purchase) of financial assets (Net) Interest received Recash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year  Cash on hand Balances with banks - in current accounts  (76) (1389) 4,041  7 11 (1,382) 3,976  Cash flows from/(used in) investing activities  (1,834) (1,834) (1,834) (1,834) (1,864)  403 64 Cash and cash equivalents at the beginning of the year 68 471 68	Α	Cash Flow before extraordinary items	3,619	(2,048)
Sale/(Purchase) of financial assets (Net) Interest received Recash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year  Components of cash and cash equivalents Cash on hand Balances with banks - in current accounts  (1,834)  (1,834)  (1,834)  (1,864)  403  64  471  68		Cash flows from investing activities		
Interest received  Net cash flows from/(used in) investing activities  Cash flows from financing activities  Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year  Components of cash and cash equivalents Cash on hand Balances with banks - in current accounts  7 11 (1,382) 3,976  Cash flows from/(used in) investing activities  (1,834) (1,834) (1,864)  403 64 65 68 68 68 68 68 68 68 68 68 68 68 68 68		Sale/(Purchase) of fixed assets	-	(76)
Ret cash flows from/(used in) investing activities  Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year  Components of cash and cash equivalents Cash on hand Balances with banks - in current accounts  (1,382)  3,976   403  (1,834)  (1,834)  (1,864)  403  64  68  403  68  68		Sale/(Purchase) of financial assets (Net)	(1389)	4,041
Cash flows from financing activities Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year  Components of cash and cash equivalents Cash on hand Balances with banks - in current accounts  (30) (1,834) (1,834) (1,864)  403 64 65 66 67 68 68			7	11
Proceeds from/(Repayment of) borrowing Dividend paid (including dividend tax,where applicable) on equity shares  Net cash flows from/(used in) financing activities  (1,834)  Net increase/(decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year  Components of cash and cash equivalents Cash on hand Balances with banks - in current accounts  (1,834)  (1,834)  (1,834)  (1,834)  (1,834)  (1,864)  A03  64  68  403  68  471  68	В	Net cash flows from/(used in) investing activities	(1,382)	3,976
Dividend paid (including dividend tax,where applicable) on equity shares  (1,834)  (		Cash flows from financing activities		
Net cash flows from/(used in) financing activities  (1,834)  (1,864)  Net increase/(decrease) in cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year  Components of cash and cash equivalents  Cash on hand  Balances with banks - in current accounts  (1,834)  (1,864)  403  68  68  471  68		Proceeds from/(Repayment of) borrowing	-	(30)
Net increase/(decrease) in cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year  Components of cash and cash equivalents  Cash on hand  Balances with banks - in current accounts  Additional to the year and the end of the year are accounts as a constant accounts as the end of the year are accounts as a constant accounts accounts a constant accounts accounts a constant acco		Dividend paid (including dividend tax,where applicable) on equity shares	(1,834)	(1,834)
Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year  Components of cash and cash equivalents  Cash on hand  Balances with banks - in current accounts  68 471 68	С	Net cash flows from/(used in) financing activities	(1,834)	(1,864)
Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year  Components of cash and cash equivalents  Cash on hand  Balances with banks - in current accounts  68 471 68		Net increase/(decrease) in cash and cash equivalents (A+B+C)	403	64
Components of cash and cash equivalents Cash on hand Balances with banks - in current accounts - 68				
Cash on hand Balances with banks - in current accounts 68			471	68
Balances with banks - in current accounts 471 68		Components of cash and cash equivalents		
		Cash on hand	-	-
Total cash and cash equivalents 471 68		Balances with banks - in current accounts	471	68
		Total cash and cash equivalents	471	68

#### Notes:

- 1. The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meetings held on 3rd May, 2024.
- 2. The Company's current business activity has only one primary reportable segment namely Trading in Chemicals.
- 3. Subject to the approval of the shareholders at the Annual General Meeting, the Board of Directors have recommended a dividend of Rs. 6.75 per equity share of Re. 1 each for the financial year 2023-24 aggregating to Rs. 1237.75 lakhs.
- 4. The figures for the last quarter ended 31st March, 2024 and 31st March, 2023 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 6. Previous period's figures are regrouped/reclassified, wherever necessary.

Mumbai M.B. PAREKH
Dated: 3rd May, 2024 Chairman & Managing Director

nairman & Managing Director (DIN: 00180955)

### VINYL CHEMICALS (INDIA) LIMITED

CIN: L24100MH1986PLC039837

REGD. OFFICE: 7th Floor, Regent Chambers, Jamnalal Bajaj Marg,

208, Nariman Point, Mumbai - 400 021.

Tel: 22822708/69829000 E-mail: cs.vinylchemicals@pidilite.com Website: www.vinylchemicals.com

#### EXTRACT OF AUDITED FINANAL RESULTS FOR THE QUARTER AND YEAR ENDED 31,03,2024

(Rs. In lakhs)

				(113: 111 141113)	
Particulars	For the Qua	rter ended	For the Year ended		
Fai ticulai S	31.3.2024	31.3.2023	31.3.2024	31.3.2023	
	Audited *	Audited *	Audited	Audited	
Total Income	17,000	10,792	60,146	1,01,477	
Profit/(loss) for the period before tax	1,033	954	2,966	4,752	
Profit/(loss) for the period after tax	753	730	2,184	3,564	
Total Comprehensive Income for the period [comprising	751	730	2,180	3,562	
profit for the period (after tax) and Other Comprehensive					
Income (after tax)]					
Equity Share Capital (Face Value of share: Re. 1)	183	183	183	183	
Reserves (excluding Revaluation Reserve) as shown in the			11,494	11,148	
Audited Balance Sheet of the previous year					
Earnings per share of Re. 1 each in Rs.:					
Basic	@ 4.11	@ 3.99	11.91	19.44	
Diluted	@ 4.11	@ 3.99	11.91	19.44	

<sup>\*</sup> The figures for the last quarter ended 31st March, 2024 and 31st March, 2023 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year. @ For the period only and not annualised

#### Note:

The above is an extract of the detailed Audited Financial Results filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full Audited Financial Results are available on the websites of BSE Ltd. www.bseindia.com and National Stock Exchange of India Ltd. www.nseindia.com and on the Company's website www.vinylchemicals.com.

Mumbai M.B. PAREKH Dated: 3rd May, 2024 Chairman & Managing Director

(DIN: 00180955)