

VINYL CHEMICALS (INDIA) LIMITED

CIN: L24100MH1986PLC039837

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2025

Sr. No.	Particulars	For the Quarter ended			For the Six Months ended		(Rs. In lakhs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	For the Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total income						
	(a) Revenue from operations	15189	15123	15034	30312	30597	62525
	(b) Other income	127	409	105	536	183	501
	Total income	15316	15532	15139	30848	30780	63026
2	Expenses						
	(a) Purchase of traded goods	14601	17259	11424	31860	23187	53478
	(b) (Increase)/decrease in inventories of traded goods	(41)	(2918)	2771	(2959)	5745	5286
	(c) Employee benefits expense	136	143	141	279	286	591
	(d) Finance costs	3	1	2	4	3	4
	(e) Depreciation and amortisation expense	3	3	3	6	5	10
	(f) Foreign exchange difference expense/(income) #	164	387	48	551	62	379
	(g) Other expenses	62	55	55	117	124	238
	Total expenses	14928	14930	14444	29858	29412	59986
3	Profit before exceptional items & tax (1-2)	388	602	695	990	1368	3040
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	388	602	695	990	1368	3040
6	Tax expense:						
	(a) Current tax	162	73	180	235	345	824
	(b) Deferred tax	(62)	84	2	22	18	(17)
7	Profit for the period (5-6)	288	445	513	733	1005	2233
8	Other comprehensive income:						
	Items that will not be reclassified to profit or loss	(1)	(2)	(1)	(3)	(3)	(6)
	Income tax relating to items that will not be reclassified to profit or loss						
9	Total comprehensive income for the period (7+8)	287	443	512	730	1,002	2,227
10	Paid-up equity share capital (Face value of share: Re.1)	183	183	183	183	183	183
11	Other equity						12483
12	Earnings per share in Rs.						
	- Basic	@ 1.58	@ 2.42	@ 2.80	@ 3.99	@ 5.49	12.17
	- Diluted	@ 1.58	@ 2.42	@ 2.80	@ 3.99	@ 5.49	12.17

Includes forward premium

@ For the period only and not annualised

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2025

(Rs. in lakhs)

Sr.No.	Particulars	As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
(a)	Property, Plant and Equipment	80	52
(b)	Intangible Assets	11	13
(c)	Deferred Tax Assets (Net)	-	19
(d)	Other non-current assets	84	89
(e)	Income Tax Asset (net)	89	-
	Total Non-Current Assets	264	173
2	Current assets		
(a)	Inventories	9,286	6,327
(b)	Financial Assets		
(i)	Other Investments	-	6,833
(ii)	Trade receivables	9,073	10,478
(iii)	Cash and cash equivalents	713	997
(iv)	Bank balances other than (iii) above	187	160
(v)	Other financial assests	58	0
(c)	Other current assets	1,133	1,249
	Total Current Assets	20,450	26,044
	TOTAL ASSETS	20,714	26,217
B	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	183	183
(b)	Other Equity	11,930	12,483
	Total Equity	12,113	12,666
	Liabilities		
1	Non-current liabilities		
(a)	Financial Liabilities		
	Borrowings	49	49
(b)	Provisions	26	25
(c)	Deferred tax liabilities (Net)	3	-
	Total Non-Current Liabilities	78	74
2	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Trade Payables		
	- Total Outstanding Dues of Micro Enterprises & Small Enterprises	-	-
	- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	-	2
		7,924	12,514
(ii)	Other financial liabilities	565	707
(b)	Provisions	7	13
(c)	Other current liabilities	27	13
(d)	Current Tax Liabilities (Net)	-	226
	Total Current Liabilities	8,523	13,476
	TOTAL EQUITY AND LIABILITIES	20,714	26,217

UNAUDITED STATEMENT OF CASH FLOWS FOR SIX MONTHS ENDED 30.09.2025

(Rs. in lakhs)

Sr.No.	Particulars	For Six Months ended	
		30.09.2025	30.09.2024
		Unaudited	Unaudited
	Cash flows from operating activities		
	Profit/(loss) before tax	990	1,368
	Adjustments for:		
	Interest income	(17)	(21)
	Net (gain)/loss on sale of current investments	(413)	(160)
	Net (gain)/loss on financial liabilities designated as at fair value through profit or loss	(309)	-
	Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss	202	(2)
	Profit / (Loss) on disposal of Property, Plant and Equipment (net)	5	-
	Finance costs	4	3
	Remeasurement of defined benefit obligations through OCI	(4)	(3)
	Depreciation & amortization of non-current assets	6	5
		464	1,190
	Movements in working capital:		
	Decrease/(increase) in inventories	(2,959)	6,115
	Decrease/(increase) in trade & other receivables	1,406	3,061
	(Increase)/decrease in other assets	255	20
	Increase/(decrease) in trade payables	(4,592)	(6,727)
	Increase/(decrease) in provisions	14	-
	Increase/(decrease) in other liabilities	(86)	(309)
	Cash generated from Operations	(5498)	3350
	Interest and other finance expenses	(4)	(3)
	Income taxes paid	(523)	(225)
A	Cash Flow before extraordinary items	(6024)	3122
	Cash flows from investing activities		
	Payments to purchase of investments	(30,839)	(24,520)
	Proceeds on sales of investments	37,882	22,538
	Payments for purchase of Property, Plant & Equipment including Capital advance	(63)	-
	Procees from disposal of Property, Plant & Equipment	27	-
	Interest received	17	21
B	Net cash flows from/(used in) investing activities	7,024	(1,961)
	Cash flows from financing activities		
	Proceeds from/(Repayment of) borrowing	-	-
	Dividend paid (including dividend tax,where applicable) on equity shares	(1,284)	(1,238)
C	Net cash flows from/(used in) financing activities	(1,284)	(1,238)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(284)	(77)
	Cash and cash equivalents at the beginning of the period	997	471
	Cash and cash equivalents at the end of the period	713	394
	Components of cash and cash equivalents		
	Cash on hand	-	-
	Balances with banks - in current accounts	713	394
	Total cash and cash equivalents	713	394

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 27th October, 2025.
- The Statutory Auditors have carried out a 'Limited Review' of the financial results for the quarter and six months ended 30th September, 2025 and have issued an unmodified opinion.
- The Company's current business activity has only one primary reportable segment, namely Trading in Chemicals.
- The Company does not have any subsidiaries, associate or joint venture companies.
- Previous period's figures are regrouped/reclassified wherever necessary.

Mumbai
Dated: 27th October, 2025

M.B. PAREKH
Chairman & Managing Director
(DIN: 00180955)