

# VINYL CHEMICALS (INDIA) LIMITED

CIN: L24100MH1986PLC039837

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2025

(Rs. In lakhs)

Sr. No.	Particulars	For the Quarter ended			For the Nine Months ended		For the Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Total income</b>						
	(a) Revenue from operations	16948	15189	14640	47260	45237	62525
	(b) Other income	248	127	299	784	482	501
	<b>Total income</b>	17196	15316	14939	48044	45719	63026
2	<b>Expenses</b>						
	(a) Purchase of traded goods	12981	14601	14229	44841	37416	53478
	(b) (Increase)/decrease in inventories of traded goods	2904	(41)	(407)	(55)	5338	5286
	(c) Employee benefits expense	334	136	122	613	408	591
	(d) Finance costs	1	3	1	5	4	4
	(e) Depreciation and amortisation expense	3	3	3	9	8	10
	(f) Foreign exchange difference expense/(income) #	73	164	261	624	323	379
	(g) Other expenses	285	62	69	402	193	238
	<b>Total expenses</b>	16581	14928	14278	46439	43690	59986
3	<b>Profit before exceptional items &amp; tax (1-2)</b>	615	388	661	1605	2029	3040
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	615	388	661	1605	2029	3040
6	Tax expense:						
	(a) Current tax	205	162	148	440	493	824
	(b) Deferred tax	(42)	(62)	12	(20)	30	(17)
7	<b>Profit for the period (5-6)</b>	452	288	501	1185	1506	2233
8	Other comprehensive income:						
	Items that will not be reclassified to profit or loss	(2)	(1)	-	(5)	(3)	(6)
	Income tax relating to items that will not be reclassified to profit or loss						
9	<b>Total comprehensive income for the period (7+8)</b>	450	287	501	1,180	1,503	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	<b>Earnings per share in Rs.</b>						
	- Basic	@ 2.47	@ 1.58	@ 2.74	@ 6.46	@ 8.21	12.17
	- Diluted	@ 2.47	@ 1.58	@ 2.74	@ 6.46	@ 8.21	12.17

# Includes forward premium

@ For the period only and not annualised

### Notes:

- The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meetings held on 20th January, 2026.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact consisting of gratuity of Rs.140.57 Lakh and long-term compensated absences of Rs.44.97 Lakh primarily arises due to change in wage definition has been considered under Employee Benefit Expenses in the Statement of Profit & Loss account for the quarter and period ended 31.12.2025. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- The Statutory Auditors have carried out a limited review of the financial results for the quarter ended 31st December, 2025.
- The Company's current business activity has only one primary reportable segment, namely Trading in Chemicals.
- The Company does not have any subsidiaries, associates or joint venture companies.
- Previous period's figures are regrouped/reclassified wherever necessary.