

## VINYL CHEMICALS (INDIA) LIMITED

CIN: L24100MH1986PLC039837

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### STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026

(Rs. In lakhs)

Sr. No.	Particulars	For the Quarter ended			For the Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Total income</b>					
	(a) Revenue from operations	17984	16948	17288	65244	62525
	(b) Other income	335	248	19	1119	501
	<b>Total income</b>	<b>18319</b>	<b>17196</b>	<b>17307</b>	<b>66363</b>	<b>63026</b>
2	<b>Expenses</b>					
	(a) Purchase of traded goods	14099	12981	16062	58,940	53478
	(b) (Increase)/decrease in inventories of traded goods	3126	2904	(52)	3,071	5286
	(c) Employee benefits expense	38	334	182	651	591
	(d) Finance costs	3	1	1	8	4
	(e) Depreciation and amortisation expense	3	3	2	12	10
	(f) Foreign exchange difference expense #	383	73	56	1,007	379
	(g) Other expenses	54	285	45	456	238
	<b>Total expenses</b>	<b>17706</b>	<b>16581</b>	<b>16296</b>	<b>64,145</b>	<b>59986</b>
3	<b>Profit/(loss) before exceptional items &amp; tax (1+/-2)</b>	<b>613</b>	<b>615</b>	<b>1011</b>	<b>2218</b>	<b>3040</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit/(loss) before tax (3+/-4)</b>	<b>613</b>	<b>615</b>	<b>1011</b>	<b>2218</b>	<b>3040</b>
6	Tax expense:					
	(a) Current tax	42	205	331	482	824
	(b) Deferred tax	106	(42)	(47)	86	(17)
7	<b>Profit/(loss) for the period (5+/-6)</b>	<b>465</b>	<b>452</b>	<b>727</b>	<b>1650</b>	<b>2233</b>
8	Add/(Less): Other comprehensive income:					
	Items that will not be reclassified to profit or loss	(2)	(2)	(3)	(7)	(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>	<b>463</b>	<b>450</b>	<b>724</b>	<b>1643</b>	<b>2227</b>
10	Paid-up equity share capital (Face value of share: Re.1)	183	183	183	183	183
11	Other equity				12842	12483
12	<b>Earnings per share in Rs.</b>					
	- Basic	@ 2.53	@ 2.47	@ 3.96	8.99	12.17
	- Diluted	@ 2.53	@ 2.47	@ 3.96	8.99	12.17

# Includes forward premium

@ For the period only and not annualised

**AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2026**

(Rs. in lakhs)

Sr.No.	Particulars	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	76	52
(b)	Intangible Assets	9	13
(c)	Deferred Tax Assets (Net)	-	19
(d)	Other non-current assets	83	89
(e)	Income Tax Asset (net)	197	-
	<b>Total Non-Current Assets</b>	<b>365</b>	<b>173</b>
2	<b>Current assets</b>		
(a)	Inventories	3,256	6,327
(b)	Financial Assets		
(i)	Other Investments	5,211	6,833
(ii)	Trade receivables	12,341	10,478
(iii)	Cash and cash equivalents	229	997
(iv)	Bank balances other than (iii) above	763	160
(v)	Loans & other financial assests	332	-
(c)	Other current assets	836	1,249
	<b>Total Current Assets</b>	<b>22,968</b>	<b>26,044</b>
	<b>TOTAL ASSETS</b>	<b>23,333</b>	<b>26,217</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity Share Capital	183	183
(b)	Other Equity	12,842	12,483
	<b>Total Equity</b>	<b>13,025</b>	<b>12,666</b>
	<b>Liabilities</b>		
1	<b>Non-current liabilities</b>		
(a)	Financial Liabilities		
	Borrowings	49	49
(b)	Provisions	85	26
(c)	Deferred tax liabilities (Net)	65	-
	<b>Total Non-Current Liabilities</b>	<b>199</b>	<b>75</b>
2	<b>Current Liabilities</b>		
(a)	Financial Liabilities		
(i)	Trade Payables		
	- Total Outstanding Dues of Micro Enterprises & Small Enterprises	5	2
	- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	9,581	12,514
(ii)	Other financial liabilities	495	708
(b)	Provisions	17	13
(c)	Other current liabilities	10	13
(d)	Current Tax Liabilities (Net)	-	226
	<b>Total Current Liabilities</b>	<b>10,108</b>	<b>13,476</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>23,333</b>	<b>26,217</b>

**AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2026**

(Rs. in lakhs)

Sr. No.	Particulars	Year ended	Year ended
		31.03.2026	31.03.2025
		Audited	Audited
	<b>Cash flows from operating activities</b>		
	<b>Profit/(loss) before tax</b>	2,218	3,040
	Adjustments for:		
	Interest income	(42)	(23)
	Net (gain)/loss on sale of current investments	(495)	(307)
	Net (gain)/loss on financial liabilities designated as at fair value through profit or loss	(582)	276
	Net (gain)/loss on financial assets mandatorily measured at fair value through profit or loss	348	(156)
	(Profit)/ Loss on disposal of Property, Plant and Equipment (net)	5	-
	Finance costs	8	4
	Remeasurement of defined benefit obligations through OCI	(9)	(9)
	Depreciation & amortization of non-current assets	12	10
		1,463	2,835
	<b>Movements in working capital:</b>		
	Decrease/(increase) in inventories	3,071	5,656
	Decrease/(increase) in trade & other receivables	(1,863)	147
	(Increase)/decrease in other assets	(133)	(142)
	Increase/(decrease) in trade payables	(3,278)	(5,572)
	Increase/(decrease) in provisions	64	3
	Increase/(decrease) in other liabilities	(324)	3
	<b>Cash generated from Operations</b>	<b>(1,000)</b>	<b>2,930</b>
	Interest and other finance expenses	(8)	(4)
	Income taxes paid	(600)	(555)
<b>A</b>	<b>Cash Flow before extraordinary items</b>	<b>(1,608)</b>	<b>2,371</b>
	<b>Cash flows from investing activities</b>		
	Payments for acquisition of Investments	(61,556)	(56,775)
	Proceeds from sale of Investments	63,673	56,150
	Payment for acquisition of Property, Plant & Equipment including CWIP and capital adva	(89)	(5)
	Proceed from Sale of Property, Plant & Equipment	54	-
	Interest received	42	23
<b>B</b>	<b>Net cash flows from/(used in) investing activities</b>	<b>2,124</b>	<b>(607)</b>
	<b>Cash flows from financing activities</b>		
	Proceeds from/(Repayment of) borrowing	-	-
	Dividend paid (including dividend tax, where applicable) on equity shares	(1,284)	(1,238)
<b>C</b>	<b>Net cash flows from/(used in) financing activities</b>	<b>(1,284)</b>	<b>(1,238)</b>
	<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(768)</b>	<b>526</b>
	Cash and cash equivalents at the beginning of the year	997	471
	<b>Cash and cash equivalents at the end of the year</b>	<b>229</b>	<b>997</b>
	<b>Components of cash and cash equivalents</b>		
	Cash on hand	-	-
	Balances with banks - in current accounts	229	997
	<b>Total cash and cash equivalents</b>	<b>229</b>	<b>997</b>

**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 24th April, 2026.
- The Company's current business activity has only one primary reportable segment namely Trading in Chemicals.  
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.80.01 Lakh and long-term compensated absences of Rs.16.31 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 31.03.2026. 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.
- Subject to the approval of the shareholders at the Annual General Meeting, the Board of Directors have recommended a dividend of Rs.7 per equity share of Re. 1 each for the financial year 2025-26 aggregating to Rs.1,283.59 lakhs.
- The figures for the last quarter ended 31st March, 2026 and 31st March, 2025 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.
- Previous period's figures are regrouped/reclassified, wherever necessary.

Mumbai  
Dated: 24th April 2026

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