VISHNU CHEMICALS LTD

Date: November 06, 2025 **VCL/SE/69/2025-26**

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code: 516072
Through: BSE Listing Centre

To
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051
NSE Symbol: VISHNU
Through: NEAPS

Subject: Outcome of the Board Meeting held on 06th November, 2025

Dear Sir/Madam,

In continuation to our letter dated 30th October, 2025, we would like to inform that the Board of Directors of the Company at their meeting held today i.e. 06th November, 2025 have approved the Un-audited Standalone & Consolidated Financial Results of the Company for the second quarter ended 30th September, 2025. A copy of Financial Results along with the Limited Review Report dated 06th November, 2025 is enclosed.

The meeting of Board of Directors commenced at **2.30 PM** and concluded at about **3.31 PM**.

A copy of this disclosure is being uploaded on the website of the Company www.vishnuchemicals.com.

Kindly take the same on record and disseminate on your website.

Thanking You.

Yours faithfully,

For Vishnu Chemicals Limited

Vibha Shinde
Digitally signed by Vibha Shinde
Date: 2025.11.06 16:20:06 +05'30'

Vibha Shinde
Company Secretary & Compliance Officer

Encl: a/a

VISHNU CHEMICALS LTD

Great Place To Work Certified MAY 2025-MAY 2026 IND

VISHNU CHEMICALS LIMITED

(CIN: L85200TG1993PLC046359)

Regd. Office : Plot No. C-23, Road No.8, Film Nagar, Jubilee Hills, Hyderabad-500096, Telangana, India.

Tel. +91-40-23327723, Fax. +91-40-23314158; Email: investors@vishnuchemicals.com; Website: www.vishnuchemicals.com

STATEMENT UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025

₹ in Lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Income from operations	39,983.07	34,594.64	34,266.10	74,577.71	68,010.24	1,44,140.49
	(b) Other Operating Income	131.78	96.91	117.73	228.69	260.66	515.73
	Revenue from Operations	**40,114.85**	**34,691.55**	**34,383.83**	**74,806.40**	**68,270.90**	**1,44,656.22**
	(c) Other Income	936.66	463.23	390.49	1,399.89	663.37	1,531.42
	Total Income	**41,051.51**	**35,154.78**	**34,774.32**	**76,206.29**	**68,934.27**	**1,46,187.64**
2	**Expenses**						
	(a) Cost of Materials consumed	18,395.56	17,678.34	12,531.65	36,073.90	29,894.56	68,097.16
	(b) Cost of Consumables	4,527.07	4,685.20	3,972.26	9,212.27	9,089.94	18,581.95
	(c) Change in inventories of Finished Goods, Work-in-Progress, and Stock in Trade	(87.30)	(3,494.33)	3,179.91	(3,581.63)	(594.82)	(7,196.48)
	(d) Employee benefits expense	1,744.84	1,844.46	1,507.29	3,589.30	3,033.47	6,485.89
	(e) Finance costs	1,154.17	843.18	957.12	1,997.35	1,869.05	3,729.67
	(f) Depreciation and amortization expenses	1,024.26	1,007.88	907.66	2,032.14	1,821.91	3,815.71
	(g) Power Cost	2,322.60	2,249.50	1,778.12	4,572.10	3,736.89	8,213.83
	(h) Manufacturing Expenses	2,682.73	2,150.30	2,515.94	4,833.03	4,977.94	10,883.34
	(i) Selling & Administrative Expenses	4,627.74	3,930.92	4,310.24	8,558.66	7,912.65	16,474.95
	(j) Other Expenses	81.12	75.52	69.59	156.64	139.19	278.38
	Total Expenses	**36,472.78**	**30,970.99**	**31,729.78**	**67,443.75**	**61,880.78**	**1,29,364.40**
3	**Profit before tax (1-2)**	**4,578.73**	**4,183.81**	**3,044.54**	**8,762.54**	**7,053.49**	**16,823.24**
4	**Tax expense**						
	(a) Current tax	1,246.51	782.24	518.00	2,028.74	1,239.66	3,384.29
	(b) Deferred tax	43.89	179.12	242.53	223.02	483.15	774.68
	Total Tax expense	**1,290.40**	**961.36**	**760.53**	**2,251.76**	**1,722.81**	**4,158.97**
5	**Net Profit for the period (3-4)**	**3,288.33**	**3,222.45**	**2,284.01**	**6,510.78**	**5,330.68**	**12,664.27**
	Other comprehensive income						
	Items that will not be classified subsequently to profit or loss						
	(i) Remeasurement gains/(losses) on defined benefit Plans	(3.00)	(5.00)	(3.00)	(8.00)	(6.00)	(9.52)
	(ii) Income tax relating to items that will not be reclassified to profit or loss in Subsequent periods	0.76	1.26	0.76	2.02	1.51	2.4
	Items that will be classified subsequently to profit or loss						
	(i) Exchange differences on translating the financial statements of foreign operations	402.67	170.70	397.68	573.37	637.87	413.21
	Total other comprehensive income/(loss), net of tax	**400.43**	**166.96**	**395.44**	**567.39**	**633.38**	**406.09**
7	**Total comprehensive income**	**3,688.76**	**3,389.41**	**2,679.45**	**7,078.17**	**5,964.06**	**13,070.36**
8	Paid up Equity Share Capital (face value of ₹ 2/- each)	1,346.31	1,346.31	1,310.54	1,346.31	1,310.54	1,346.31
9	Other equity						91,330.27
10	**Earning per Share (face value of ₹ 2/- each)**						
	Basic (₹)	4.88	4.79	3.49	9.89	8.14	19.23
	Diluted (₹)	4.88	4.79	3.49	9.89	8.14	19.23
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

VISHNU CHEMICALS LIMITED HYDERABAD

CH. Manjula

Consolidated Balance Sheet

(₹ in Lakhs)

Particulars	As at 30-Sep-2025	As at 30-Sep-2024
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	76,006.45	61,422.92
(b) Capital work-in-progress	5,593.75	5,061.46
(c) Intangible Assets	94.40	172.41
(d) Financial Assets		
(i) Investments	33.19	33.58
(ii) Goodwill on acquisition	1,715.07	0.00
(e) Other non-current assets	2,843.78	1,603.96
Total Non-current Assets	**86,286.64**	**68,294.33**
Current assets		
(a) Inventories	44,834.85	35,533.60
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	27,522.01	24,332.30
(iii) Cash and cash equivalents	612.53	534.22
(iv) Bank balances other than (iii) above	14,367.82	9,476.26
(v) Other Financial Assets	525.47	185.27
(c) Other current assets	8,569.49	7,677.21
Total Current Assets	**96,432.17**	**77,738.86**
Total Assets	**1,82,718.81**	**1,46,033.19**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,346.31	1,310.54
(b) Other Equity	98,689.04	74,678.49
Total Equity	**1,00,035.35**	**75,989.03**
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	25,171.76	15,171.82
(b) Provisions	41.32	86.96
(c) Deferred tax liabilities (Net)	5,234.84	5,654.82
(d) Other Non-Current Liabilities	-	-
Total Non-current Liabilities	**30,447.92**	**20,913.60**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	16,656.30	19,075.15
(ii) Trade payables		
Total Outstanding dues of micro small & medium	169.65	193.39
Total O/S of Creditors other than micro small & medium	32,839.63	26,939.00
(iii) Lease Liabilities	-	-
(iv) Other financial liabilities	63.75	19.42
(b) Other current liabilities	1,686.97	1,564.67
(c) Provisions	3.68	2.47
(d) Current Tax Liabilities (Net)	815.56	1,336.46
Total Current Liabilities	**52,235.54**	**49,130.56**
Total Equity and Liabilities	**1,82,718.81**	**1,46,033.19**

VISHNU CHEMICALS LIMITED HYDERABAD

CH. Manjula

Consolidated Cash Flow Statement

(₹ in Lakhs)

	For the Half Year Ended Sep 30,2025	For the Half Year Ended Sep 30,2024
Profit before tax	8,762.54	7,053.49
Cash flows used in / from operating activities		
Adjustments for :		
Depreciation of property, plant and equipment	2,032.14	1,821.91
Profit on sale of Property Plant and Equipment	(0.05)	-
Profit on sale of Investments	-	(14.18)
Interest income	(517.64)	(182.06)
Unwinding of Interest on Interest free Security deposits received from Suppliers	(42.66)	(31.21)
Interest expenses	1,962.66	1,833.66
Fair value (Gain)/ Loss on investments (net)	(1.96)	(3.92)
Re-measurement of defined employee benefit plans	(8.00)	(6.00)
Exchange differences on translating the financial statements of foreign operations	573.38	637.88
Operating profit before working capital changes	**12,760.40**	**11,109.57**
Movement in working capital:		
(Increase)/Decrease in inventories	(4,528.67)	(3,839.73)
(Increase)/Decrease in trade receivables	1,879.30	(1,350.40)
(Increase) / Decrease in Financial & Non Financial Assets	(3,541.09)	(2,832.70)
Increase/ (Decrease) in trade payables	4,344.66	4,458.98
Increase/(Decrease) in Financial & Non Financial Liabilities & Provisions	82.65	82.01
Cash generated from operations	**10,997.24**	**7,627.74**
Income tax paid	(1,888.71)	(1,313.06)
Net cash flows used in / from operating activities (A)	**9,108.53**	**6,314.68**
Cash flows used in / from investing activities		
Purchase of property, plant and equipment, including capital work in progress	(8,256.16)	(3,537.14)
Proceeds from Sale of investments in mutual funds	-	135.11
Movement in Other Bank Balances	(6,474.59)	(3,662.51)
Interest received	517.64	182.06
Net cash flows used in / from investing activities (B)	**(14,213.11)**	**(6,882.48)**
Net cash flows used in / from financing activities		
(Decrease)/Increase in Long Term Borrowings	10,339.97	(559.06)
(Decrease)/Increase in Short Term Borrowings	(2,739.84)	3,258.68
Interest Paid	(1,962.66)	(1,833.66)
Dividend Paid	(201.55)	-
Net cash flows used in/from financing activities (C)	**5,435.92**	**865.96**
Net decrease in cash and cash equivalents (A+B+C)	331.34	298.16
Cash and cash equivalents at the beginning of the year	281.19	236.06
Cash and cash equivalents at the year end	**612.53**	**534.22**

VISHNU CHEMICALS LIMITED HYDERABAD

CH. Manjula

Notes :

1 The above unaudited consolidated financial results of Vishnu Chemicals Limited ("the Group") as reviewed by the Audit Committee has been approved by the Board of Directors at its meeting held on November 06, 2025. The Statutory Auditors of the company have carried out a limited review on the Consolidated financial results for the quarter ended September 30,2025 and expressed an unmodified opinion thereon.

2 These Consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").

3 The consolidated financial results include the results of the wholly owned subsidiaries Vishnu Barium Private Limited, Vishnu Strontium Private Limited, Vishnu South Africa (Pty) Ltd and VCHEM Global Inc and stepdown wholly owned subsidiaries i.e. Ramadas Minerals Private Limited and VCHEM Trading FZE.

4 The Company and its subsidiaries are engaged in the manufacture and sale of Specialty Chemicals, which constitutes a single reportable business segment as per Ind AS 108 - "Operating Segments". However, there are two geographical revenue areas i.e. (1) Domestic (2) Overseas. The breakup of Income is as under:

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Domestic	19,460.03	18,855.74	19,690.55	38,315.77	36,457.14	78,262.75
2	Overseas	20,523.04	15,738.90	14,575.55	36,261.94	31,553.10	65,877.74
	Total Sales	**39,983.07**	**34,594.64**	**34,266.10**	**74,577.71**	**68,010.24**	**144,140.49**

By Order of the Board
For Vishnu Chemicals Limited

CH. Manjula

Ch. Manjula
Director
DIN: - 01546339

Place: Hyderabad
Date:November 06, 2025

VISHNU CHEMICALS LIMITED HYDERABAD

Limited Review Report on Unaudited Consolidated Financial Results of Vishnu Chemicals Limited for the quarter ended September 30, 2025, and the year-to-date results for the period from April 1, 2025, to September 30, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Vishnu Chemicals Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Vishnu Chemicals Limited ("the Holding Company") and its subsidiaries and step-down subsidiary (the Holding, its subsidiaries and step-down subsidiary together referred to as "the Group"), for the quarter ended September 30, 2025 and year to date results for the period from April 1, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement 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 Holding Company's Management and approved by the Holding Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 of Chartered Accountants of India (ICAI). 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 of Parent's personnel 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   a. Vishnu Chemicals Limited, the Holding Company
   b. Vishnu Barium Private Limited, wholly owned Indian subsidiary
   c. Ramadas Minerals Private Limited, a step-down Indian subsidiary
   d. Vishnu Strontium private Limited, wholly owned Indian Subsidiary
   e. Vishnu South Africa Pty Ltd. South Africa, wholly owned foreign subsidiary
   f. VCHEM Trading FZE, Dubai, a step-down foreign subsidiary
   g. VCHEM global Inc, USA, a foreign subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports/representations referred to in paragraph 6 and 7 below, nothing has come to our attention that causes us to believe that

JAMPANI & ASSOCIATES
FRN: 016681S
Chartered Accountants

102, Srinivasa Towers, Begumpet, Hyderabad-500 016, T.S. India.
Tel:+91-40-234 00 903, Tel/Fax:+91-40-234 00 904
email : info@jampaniassociates.com

the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 how it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results includes the interim financial information in respect of:

- We conducted the limited review of the unaudited interim financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of ₹108.98 Crore and ₹202.34 Crore and total net profit after tax of ₹13.43 Crore and ₹24.43 Crore for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively.

- We did not review the interim financial results of 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of ₹17.33 Crore and ₹29.76 Crore and total net loss after tax of ₹1.87 Crore and net profit after tax ₹1.20 Crore for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by the respective auditors of those subsidiaries, and their review reports have been furnished to us by the Management. Our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and on the information furnished by the Management.

- We did not review or audit the interim financial results of 3 foreign subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of ₹1.25 Crore and ₹2.37 Crore and total net profit after tax of ₹1.41 Crore and ₹1.57 Crore for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025. These unaudited financial results have been certified by the Management and furnished to us. Our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such Management certified financial results.

7. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the management and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of these matters.

For Jampani & Associates
Chartered Accountants
(ICAI Firm Registration No.: 016581S)

JAMPANI & ASSOCIATES
FRN: 016581S
Chartered Accountants

Trinadha Rao Marisetty
Partner
M. No: 207990
UDIN: 25207990BMLZRI3174
Place: Hyderabad
Date: November 6, 2025

VISHNU CHEMICALS LIMITED
(CIN: L85200TG1993PLC046359)
Regd. Office : Plot No. C-23, Road No.8, Film Nagar, Jubilee Hills, Hyderabad-500096, Telangana, India.
Tel. +91-40-23327723, Fax. +91-40-23314158; Email: investors@vishnuchemicals.com; Website: www.vishnuchemicals.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30,2025

₹ in Lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Income from operations	30,347.93	26,148.33	26,361.38	56,496.26	52,105.64	1,09,035.12
	(b) Other Operating Income	134.41	103.16	70.74	237.57	144.04	725.72
	Total Revenue from Operations	**30,482.34**	**26,251.49**	**26,432.12**	**56,733.83**	**52,249.68**	**1,09,760.84**
	(c) Other Income	830.52	548.22	333.78	1,378.74	585.84	1,223.13
	Total income	**31,312.86**	**26,799.71**	**26,765.90**	**58,112.57**	**52,835.52**	**1,10,983.97**
2	**Expenses**						
	(a) Cost of Materials consumed	15,639.88	15,032.10	9,706.91	30,671.98	24,665.78	56,781.28
	(b) Cost of Consumables	3,469.56	3,714.06	3,113.04	7,183.62	7,409.03	14,903.04
	(c) Change in inventories of Finished Goods, Work-in-Progress and Stock in Trade	512.49	(3,396.80)	2,926.73	(2,884.31)	(2,216.24)	(7,547.20)
	(d) Employee benefits expense	1,257.03	1,333.58	1,108.58	2,590.61	2,222.18	4,763.20
	(e) Finance costs	629.65	615.42	696.40	1,245.07	1,328.50	2,608.32
	(f) Depreciation and amortization expenses	609.27	589.31	589.18	1,198.58	1,174.14	2,333.93
	(g) Power Cost	1,603.89	1,626.93	1,299.95	3,230.82	2,750.51	6,032.49
	(h) Manufacturing expenses	1,799.98	1,791.70	2,042.50	3,591.68	4,197.77	8,612.37
	(i) Selling & Administrative expenses	3,150.21	2,965.59	2,993.34	6,115.80	5,537.14	11,532.75
	(j) Other expenses	66.31	66.31	63.21	132.62	126.41	252.82
	Total expenses	**28,738.27**	**24,338.20**	**24,539.84**	**53,076.47**	**47,195.22**	**1,00,273.00**
3	**Profit before tax (1-2)**	**2,574.59**	**2,461.51**	**2,226.06**	**5,036.10**	**5,640.30**	**10,710.97**
4	**Tax Expenses**						
	(a) Current Tax	581.57	591.37	470.85	1,172.94	1,191.70	2,409.76
	(b) Deferred Tax	39.02	70.51	60.91	109.53	122.14	277.39
	Total Tax expense	**620.59**	**661.88**	**531.76**	**1,282.47**	**1,313.84**	**2,687.16**
5	**Net Profit after tax for the period (3-4)**	**1,954.00**	**1,799.63**	**1,694.30**	**3,753.63**	**4,326.46**	**8,023.81**
6	Other Comprehensive Income						
	Items that will not be classified subsequently to profit or loss:						
	(i) Remeasurement gains/(losses) on defined benefit Plans	(3.00)	(5.00)	(3.00)	(8.00)	(6.00)	39.46
	(ii) Income tax relating to items that will not be reclassified to profit or loss in Subsequent periods	0.75	1.26	0.76	2.01	1.51	(9.93)
	Total other comprehensive income/(loss), net of tax	**(2.25)**	**(3.74)**	**(2.24)**	**(5.99)**	**(4.49)**	**29.53**
7	**Total comprehensive income (5+6)**	**1,951.74**	**1,795.89**	**1,692.06**	**3,747.64**	**4,321.97**	**8,053.34**
8	Paid up Equity Share Capital (face value of ₹ 2/- each)	1,346.31	1,346.31	1,310.54	1,346.31	1,310.54	1,346.31
9	Other equity						77,179.47
10	**Earning per Share (face value of ₹ 2/- each)**						
	Basic (₹)	2.90	2.67	2.59	5.58	6.60	12.18
	Diluted (₹)	2.90	2.67	2.59	5.58	6.60	12.18
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

VISHNU CHEMICALS LIMITED HYDERABAD

CH. Manjula

Standalone Balance Sheet

(₹ in Lakhs)

Particulars	As at 30-09-2025	As at 30-09-2024
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	40,037.79	38,843.17
(b) Capital work-in-progress	3,988.60	3,121.82
(c) Intangible Assets	94.40	172.41
(d) Financial Assets		
(i) Investments	8,358.31	18,240.70
(ii) Loans	6,751.90	763.09
(e) Other non-current assets	1,313.84	1,250.23
Total Non-current Assets	**60,544.84**	**62,391.42**
Current assets		
(a) Inventories	35,293.00	29,266.59
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	23,324.09	20,269.71
(iii) Cash and cash equivalents	299.60	426.86
(iv) Bank balances other than (iii) above	6,693.52	2,890.80
(v) Other Financial Assets	570.64	100.75
(c) Other current assets	4,881.61	5,780.46
Total Current Assets	**71,062.46**	**58,735.17**
Total Assets	**1,31,607.30**	**1,21,126.59**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,346.31	1,310.54
(b) Other Equity	80,725.17	66,016.68
Total Equity	**82,071.48**	**67,327.22**
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,238.48	9,372.66
(ii) Lease Liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	4,846.23	4,572.02
(d) Other Non-Current Liabilities	-	-
Total Non-current Liabilities	**10,084.71**	**13,944.68**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,928.63	13,926.14
(ii) Trade payables		
Total Outstanding dues of micro small & medium	134.33	193.39
Total O/S of Creditors other than micro small & medium	26,564.10	23,376.14
(iii) Lease Liabilities	-	-
(iv) Other financial liabilities	622.33	19.42
(b) Other current liabilities	948.94	1,099.87
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	252.79	1,239.73
Total Current Liabilities	**39,451.11**	**39,854.69**
Total Equity and Liabilities	**1,31,607.30**	**1,21,126.59**

VISHNU CHEMICALS LIMITED HYDERABAD

CH. Manjula

Standalone Cash Flow Statement

(₹ in Lakhs)

	For the half year ended September 30,2025	For the half year ended September 30,2024
Profit before tax	5,036.10	5,640.30
Cash flows used in / from operating activities		
Adjustments for :		
Depreciation of property, plant and equipment	1,198.58	1,174.14
Loss on sale of Property Plant and Equipment	0.11	-
Interest income	(357.49)	(135.16)
Unwinding of Interest on Interest free loan to subsidiary	(35.24)	(32.32)
Non cash income on free of Corporate guarantee given to subsidiary	(59.00)	-
Interest expenses	1,245.07	1,328.50
Amortisation of processing fees of long term loans	-	-
Fair value (Gain)/ Loss on investments (net)	(1.96)	(3.92)
Re-measurement of defined employee benefit plans	(8.00)	(6.00)
Operating profit before working capital changes	**7,018.17**	**7,965.54**
Movement in working capital:		
(Increase)/Decrease in inventories	(3,451.21)	(4,980.28)
(Increase)/Decrease in trade receivables	477.29	200.47
(Increase) / Decrease in Financial & Non Financial Assets	(4,445.37)	(2,322.02)
Increase/ (Decrease) in trade payables	3,030.25	5,532.15
Increase/(Decrease) in Financial & Non Financial Liabilities & Provisions	288.29	307.25
Cash generated from operations	**2,917.42**	**6,703.11**
Income tax paid	(920.14)	(1,313.06)
Net cash flows used in / from operating activities (A)	**1,997.28**	**5,390.05**
Cash flows used in / from investing activities		
Purchase of property, plant and equipment, including capital work in progress less Capital Advances	(3,528.49)	(1,970.67)
Proceeds from Sale of Property Plant & Equipment	39.89	-
(Investments)/Disinvestments in subsidiaries	11,390.00	(5,828.94)
Movement in Other Bank Balances	(5,267.54)	2,307.39
Interest received	357.49	135.16
Net cash flows used in / from investing activities (B)	**2,991.35**	**(5,357.06)**
Net cash flows used in / from financing activities		
(Decrease)/Increase in Long Term Borrowings	(896.85)	(918.32)
(Decrease)/Increase in Short Term Borrowings	(2,501.30)	2,636.42
Payment to lease liabilities	-	(5.88)
Interest Paid	(1,245.07)	(1,328.50)
Dividend Paid	(202.34)	-
Net cash flows used in/from financing activities (C)	**(4,845.56)**	**383.72**
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	143.07	416.70
Cash and cash equivalents at the beginning of the year	156.53	10.16
Cash and cash equivalents at the year end	**299.60**	**426.86**

VISHNU CHEMICALS LIMITED HYDERABAD

C.H. Manjula

Notes :

1 The above unaudited Standalone Financial Results of Vishnu Chemicals Limited ("the Company") as reviewed by the audit committee has been approved by the Board of Directors at its meeting held on November 06, 2025. The Statutory Auditors of the company have carried out a limited review on the standalone financial results for the quarter ended September 30,2025 and expressed an unmodified opinion thereon.

2 The standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").

3 Previous year's figures have been regrouped/reclassified/rearranged wherever necessary to correspond with those of the current year

4 The Company is engaged in the manufacture and sale of Specialty Chemicals, which constitutes a single reportable business segment as per Ind AS 108 - "Operating Segments". However, the company has two geographical revenue areas i.e. (1) Domestic (2) Overseas. The breakup of Income is as under:

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Domestic	15,685.93	14,021.60	14,957.86	29,707.53	28,545.09	60,188.85
2	Overseas	14,662.00	12,126.73	11,403.52	26,788.73	23,560.55	48,846.27
	Total Sales	**30,347.93**	**26,148.33**	**26,361.38**	**56,496.26**	**52,105.64**	**109,035.12**

By Order of the Board
For Vishnu Chemicals Limited

CH. Manjula

Ch. Manjula
Director
DIN: - 01546339

Place: Hyderabad
Date: **: November 06, 2025**

VISHNU CHEMICALS LIMITED HYDERABAD

JAMPANI & ASSOCIATES
Chartered Accountants

Independent Auditor's Review Report on the quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Vishnu Chemicals Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **VISHNU CHEMICALS LIMITED** ("the Company"), for the quarter ended September 30, 2025 and year to date results for the period from April 1, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement 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 down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 of Chartered Accountants of India (ICAI). 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 of the Company's personnel 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.

   We also performed procedures in accordance with the Master Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 Jampani & Associates
Chartered Accountants
(ICAI Firm Regn., No. 016581S)

Trinadha Rao Marisetty
Partner
M. No: 207990
UDIN: 25207990BMLZRJ6550
Place: Hyderabad
Date: November 6, 2025

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