



VMS Industries Limited

Green Ship Recycling

CIN : L74140GJ1991PLC016714

808-C, Pinnacle Business Park, Corporate Road, Prahladnagar, Ahmedabad - 380015, Gujarat (INDIA)
Tele/fax : 079 - 40320484 Tele : 48901470 • E-mail : info@vmsil.in, vmsind@gmail.com • Web.: www.vmsil.in

Date: 28.05.2026

To,
BSE LIMITED,
C/O LISTING COMPLIANCE,
PHIROZE JEEJEEBHOY TOWERS DALAL
STREET MUMBAI- 400001

Dear Sir

Sub: Outcome of Board Meeting held today i.e. 28.05.2025

Ref BSE Code: 533427

Pursuant to second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held today ie. 28nd May 2028 at the Registered Office of the Company which commenced at 12:05 P.M. and concluded at 12:45 P.M. inter-alia has considered and approved;

1. Audited Results for the Financial Year ended on 31st March 2025 with 4th Quarter Results ended on 31st March 2026 with Independent Auditor Report Issued by Statutory Auditor M/s S N SHAH AND ASSOCIATES
2. Related Party Transaction for 01.10.2025 to 31.03.2026 filed in XBRL with integrated filing of Results.

The aforesaid intimation is also being hosted on the website of the Company www.vmsil.in

We request you to take above matter on your record.

Thanking You,

For: VMS INDUSTRIES LIMITED

MANOJKUMAR JAIN
MANAGING DIRECTOR
DIN: 02190018

Ship Breaking Yard : Plot No. 160 M - Alang - Soshiya Ship Breaking Yard, ALANG-364081 (Dist. Bhavnagar)

Company ISO & Class Certified

An ISO 9001: 2015
ISO 14001: 2015
ISO 45001: 2018



RINA SERVICES
HKC, EU:SRR COMPLIANCE



Independent Auditor's Report on Audit of Annual Financial Results and Review of Quarterly Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors
VMS INDUSTRIES LIMITED
AHMEDABAD.

Opinion and Conclusion

We have (a) audited the accompanying Statement of Financial Results for the year ended March 31, 2026 (b) reviewed the accompanying Statement of quarterly Financial Results of M/s. VMS INDUSTRIES LIMITED (the 'Company') for the quarter ended March 31, 2026 (the 'Statement') (refer to 'Other Matters' section below), which have been subject to limited review by us, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

(a) Opinion on Annual Financial Results:

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026:

- I. is presented in accordance with the requirements of the listing Regulations in this regard; and
- II. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.



(b) Conclusion on Unaudited Financial Results for the Quarter Ended March 31, 2026:

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of the Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER:

- i. We draw attention regarding management contention that none of the employees of the company were eligible in respect of which the company was required to make contribution as per the provisions relating to the Payment of Gratuity and accordingly no provision for gratuity was not required to be made.



Management's and Board of Directors' Responsibilities for the Statement

This statement which includes financial results is the responsibility of the Company's Board of Directors and has been approved by the Company's Board Of Directors for the issuance. The Financial Results for the year ended March 31, 2026 have been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulations 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

(a) Audit of the Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for purpose of expressing an opinion on the effectiveness of Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of requirement specified under Regulations 33 and Regulations 52 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding Annual Financial Results of the company to express an opinion on the Annual Financial Results.



Materiality is the magnitude of misstatements in the Annual Financial Results that individually or in aggregate, make it probable that economic decisions of a reasonably knowledgeable user of Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the Quarter ended March 31, 2026

We conducted our review of the Financial Results for the quarter ended March 31, 2026 in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of Company personnel responsible for financial and accounting matters, and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the SAs specified under section 143(10) of the Companies Act, 2013 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 and accordingly, we do not express an audit opinion.



Other Matters

The statement includes the results of the quarter ended 31st March, 2026 being the balancing figure between the Audited figures in respect of the full financial year ended on 31st March, 2026 and published unaudited year to date figures up to the date of the third quarter of current financial year which were subject to limited review by us as required under listing regulations.

FOR, S N SHAH & ASSOCIATES,

CHARTERED ACCOUNTANTS,

FIRM REG. NO : 109782W


FIROJ G. BODLA

PARTNER

M. NO.: 126770

DATE: MAY 28, 2026

PLACE: AHMEDABAD

UDIN: 26126770PCFQFE3531.



VMS INDUSTRIES LIMITED

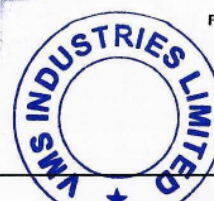
Regd. Office: 808-C-, Pinnacle Business Park, Corporate Road, Prahladnagar, Ahmedabad-380015
CIN : L74140GJ1991PLC016714 website : www.vmsil.in email : info@vmsil.in Tel : Ph. No.: +91-79-40320484

[Rs. In Lakhs]

Statement of Standalone Financial Results for the Quarter and Year Ended on March 31, 2026

Sr. No.	Particulars	Quarter Ended			For the Year ended	
		March 31,2026	December 31,2025	March 31,2025	March 31, 2026	March 31, 2025
		Audited	Un-audited	Audited	Audited	Audited
I	Income					
[a]	Revenue From Operations	5,029.80	2,491.17	5,210.36	15,743.05	28,855.88
[b]	Other Income	218.61	208.14	117.79	706.23	474.43
II	Total Income(a+ b)	5,248.41	2,699.31	5,328.15	16,449.28	29,330.31
III	Expenses:					
[a]	Cost of Materials Consumed	1,310.68	161.05	3,408.41	4,462.20	15,179.24
[b]	Purchase of Stock in Trade	3,889.12	2,056.19	1,263.91	9,392.40	14,518.28
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock in - Trade	(305.09)	141.32	(294.42)	1,246.98	(2,670.59)
[d]	Employees Benefits Expenses	89.50	57.32	75.89	323.11	365.39
[e]	Finance Costs	126.86	145.67	12.92	392.23	289.98
[f]	Depreciation and Amortisation Expenses	14.91	18.28	12.36	70.73	62.97
[g]	Other Expenses	70.44	84.74	164.46	349.77	672.18
IV	Total Expenses	5,196.41	2,664.57	4,643.53	16,237.41	28,417.45
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	52.00	34.74	684.62	211.87	912.86
VI	Exceptional Items	-	-	-	-	-
VII	Profit Before Extraordinary Items and Tax (V-VI)	52.00	34.74	684.62	211.87	912.86
VIII	Extraordinary Items		-	-	-	-
IX	Profit Before Tax (VII-VIII)	52.00	34.74	684.62	211.87	912.86
X	Tax Expenses:					
(a)	Current Tax	(22.57)	(7.61)	(171.99)	(63.24)	(231.28)
(b)	Deferred Tax	0.12	(0.65)	1.48	(2.34)	(1.13)
(c)	MAT Credit Entitlement	-	-	-	-	-
(d)	Income tax of earlier years	-	-	-	-	-
	Total Tax Expenses	(22.45)	(8.26)	(170.51)	(65.58)	(232.41)
XI	Profit(loss) for the Period from Continuing operations(IX-X)	29.55	26.48	514.11	146.29	680.45
XII	Profit(loss) for the Period from Discontinuing operations	-	-	-	-	-
XIII	Tax expenses of Discontinuing operations	-	-	-	-	-
XIV	Profit(loss) for the Period from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Net Profit(loss) for the Period (XI-XIV)	29.55	26.48	514.11	146.29	680.45
XVI	Other Comprehensive Income	-	-	-	-	-
[a]	Items that will not be reclassified to Profit or Loss (Net of Tax)	-	-	-	-	-
[b]	Items that will be reclassified to Profit or Loss (Net of tax)	-	-	-	-	-
XVII	Total Comprehensive income for the period (XV+XVI) (Comprising Profit/(Loss) and other Comprehensive income for the period)	29.55	26.48	514.11	146.29	680.45
XVIII	Paid-up equity share capital (face value of Rs.10)	2,447.34	2,447.34	2,447.34	2,447.34	2,447.34
XIX	Reserves / Other Equity	7,268.49	7,252.40	7,175.18	7,268.49	7,175.18
XX	Earning per equity Shares(before extra-ordinary Items)					
[a]	Basic	0.12	0.11	2.20	0.60	2.91
[b]	Diluted	0.12	0.11	2.20	0.60	2.91
XXI	Earning per equity Shares(after extra-ordinary Items)					
[a]	Basic	0.12	0.11	2.20	0.60	2.91
[b]	Diluted	0.12	0.11	2.20	0.60	2.91

Date: 28th May 2026
Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD
VMS INDUSTRIES LTD

MANOJ KUMAR JAIN
Managing Director
(DIN:02190618)

VMS INDUSTRIES LIMITED			
Regd. Office: 808-C-, Pinnacle Business Park, Corporate Road, Prahladnagar, Ahmedabad-380015			
CIN : L74140GJ1991PLC016714 website : www.vmsil.in email : info@vmsil.in Tel : Ph. No.: +91-79-40320484			
Standalone Audited Statement of Assets and Liabilities as at March 31, 2026			
(Rs. In Lakhs)			
Sr. No.	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
A	ASSETS		
1	Non- Current Assets		
	a) Property, Plant and Equipment	654.47	720.39
	b) Capital Work-in-progress	-	-
	c) Investmnet Property	-	-
	d) Goodwill	-	-
	e) Other Intangible Assets	-	-
	f) Intangible Assets Under Devlopment	-	-
	g) Biological Assets Other Than Beared Plants	-	-
	h) Financial Assets	-	-
	i) Investments	-	-
	ii) Trade Receivables		
	iii) Loans	-	-
	iii) Others	9.80	7.80
	i) Deferred Tax Assets (Net)		
	j) Other Non- Currenet Assets	158.09	211.08
	TOTAL NON-CURRENT ASSETS	822.36	939.27
2	Current Assets		
	a) Inventories	1,469.04	4,497.04
	b) Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	6,383.87	2,370.37
	iii) Cash and Cash Equivalents	1,597.06	2,964.58
	iv) Bank balance other than (iii) above	-	-
	v) Loans	5,658.08	4,102.77
	vi) Other Receivables	118.94	70.88
	c) Current Tax Assets (Net)	61.65	-
	d) Other Current Assets	52.04	21.13
	TOTAL CURRENT ASSETS	15,340.68	14,026.77
	TOTAL ASSETS	16,163.04	14,966.04
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	2,447.34	2,447.34
	b) Others Equity	7,268.49	7,175.18
	TOTAL EQUITY	9,715.83	9,622.52
2	Liabilities		
	Non Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	148.85	226.98
	ii) Trade Payables	-	-
	iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	b) Provisions	-	-
	c) Deferred Tax Lioabilities (net)	63.74	61.40
	d) Other Non- Current Liabilities	-	-
	TOTAL NON-CURRENT LIABILITIES	212.59	288.38
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	2,795.84	1,262.94
	ii) Trade Payables	3,402.54	3,648.44
	iii) Other financial liabilities (other than those specified in item c).	-	-
	b) Other Current Liabilities	36.24	39.92
	c) Provisions	-	9.20
	d) Current Tax Liabilities (Net)	-	94.64
	TOTAL CURRENT LIABILITIES	6,234.62	5,055.14
	TOTAL EQUITY AND LIABILITIES	16,163.04	14,966.04



VMS INDUSTRIES LIMITED

Regd. Office: 808-C, Pinnacle Business Park, Corporate Road, Prahladnagar, Ahmedabad-380015
CIN : L74140GJ1991PLC016714 website : www.vmsil.in email : info@vmsil.in Tel : Ph. No.: +91-79-40320484
STANDALONE AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

[Rs. In Lakhs]

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26		FOR THE YEAR ENDED 31-Mar-25	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
I.	PROFIT BEFORE TAX		211.87		912.86
	ADJUSTMENTS FOR:				
	Depreciation and Amortization Expense	70.73		62.96	
	Finance Cost	392.23		289.98	
	Interest Income	(698.43)		(460.59)	
	Rent Income	(6.60)		(7.74)	
	Profit on Sale of PPE	-		(3.70)	
			(242.07)		(119.09)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(30.20)		793.77
	ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL:				
	Inventories	3,028.01		(407.14)	
	Trade Receivables	(4,013.50)		968.95	
	Non-Current Loans & Advances	(2.00)		-	
	Other Current Assets, Current Loans & Advances	(1,634.28)		(1,066.19)	
	Trade Payables	(245.90)		(4,627.41)	
	Other Current Liabilities	(98.33)		(81.30)	
	Current Provisions	(9.20)		9.20	
			(2,975.20)		(5,203.89)
	CASH GENERATED FROM OPERATIONS		(3,005.40)		(4,410.12)
	Income Tax Paid		(124.88)		(236.58)
	NET CASH FROM OPERATING ACTIVITIES		(3,130.28)		(4,646.70)
II.	CASHFLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipment	(4.81)		(175.08)	
	Sale of Property, Plant and Equipment	-		14.01	
	Rent Received	6.60		7.74	
	Interest Received	698.43		450.59	
	NET CASH FROM/(USED) IN INVESTING ACTIVITIES		700.22		307.26
III.	CASHFLOW FROM FINANCING ACTIVITIES				
	Share Issue Expenses				
	Proceeds from Issue of Share Capital [Face Value]			830.00	
	Proceeds from Issue of Share Capital [Securities Premium]			2,030.00	
	Share Issue Expenses			(250.48)	
	Dividend Paid			(122.37)	
	Proceeds/(Repayment) Of Non-Current Borrowings [Net]	(100.03)		(50.95)	
	Proceeds/(Repayment) Of Current Borrowings [Net]	1,554.80		(632.23)	
	Finance Cost	(392.23)		(289.98)	
	NET CASH FROM/(USED) FINANCING ACTIVITIES		1,062.54		1,373.98
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS [(I+II+III)]		(1,367.52)		(2,965.46)
	CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR		2,964.58		5,930.04
			1,597.06		2,964.58
	CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR				

Notes:

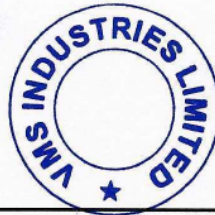
- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statements of Cash Flow".
- Direct Taxes Paid are treated as arising from Operating Activities without their bifurcation into Investing and Financing Activities.
- Figures of the previous half year have been regrouped wherever necessary to make them comparable with the figures of the current period.



Notes:

- 1 The financial results of the company for the quarter and year ended on March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 28th May 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 Segment Reporting as defined in Ind AS 108 is not applicable, since the Company operates in only one segment.
- 3 The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian
- 4 Company had received Nil complaint from shareholder during the Quarter ended on 31.03.2026.
- 6 Figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of full financial year and year to date reviewed unaudited financial figures upto third quarter of the relevant financial year.
- 7 Additional Disclosure as per regulations 52(4) of the SEBI (LODR) Regulations, 2015 is annexed.
- 8 Comparative figures have been rearranged/regrouped wherever necessary.
- 9 The above results of the Company are available on the Company's website www.vmsil.in and also on www.bseindia.com.

28th May 2026
Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD
VMS INDUSTRIES LTD

MANOJ KUMAR JAIN
Managing Director
(DIN: 02180018)

Additional Information pursuant to Regulations 52(4) of the SEBI(LODR) Regulations, 2015 for Standalone Financial Results for the Quarter and Year Ended.

Statement of Standalone Financial Results for the Quarter and Year Ended on March 31, 2026						
Sr. No.	Particulars	Quarter Ended			For the Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Un-audited	Audited	Audited	Audited
1	Debt-Equity Ratio	0.66	0.43	0.56	0.66	0.56
2	Debt Service Coverage Ratio	0.05	0.06	0.49	0.17	0.69
3	Interest Service Coverage Ratio	1.88	1.6	13.58	2.12	7.08
4	Net-Worth [In Lakhs]	9,715.83	9699.53	9,622.52	9,715.83	9,622.52
5	Current Ratio	2.48	3.31	2.77	2.48	2.77
6	Long Term Debts to Working Capital	0.02	0.02	0.03	0.02	0.03
7	Current Liabilities Ratio	0.97	0.95	0.95	0.97	0.95
8	Total Debts to Total Assets	0.40	0.3	0.36	0.40	0.36
9	Debtors Turnover	0.96	0.91	1.97	3.60	10.11
10	Inventory Turnover	3.34	0.82	1.00	5.24	6.49
11	Operating Margin %	2.55%	4.36%	14.20%	2.95%	3.72%
12	Net Profit Margin %	0.59%	0.91%	10.26%	0.93%	2.36%

Following Definitions have been used for the purpose of computation of ratios and other information:

	Ratio	Numerator	Denominator
1	Debt-Equity Ratio	Total Debts	Total Equity
2	Debt Service Coverage Ratio	Earnings Available For Debt Service	Interest+Principal Repayment
3	Interest Service Coverage Ratio	Earnings Available For Debt Service	Interest Payment
4	Net-Worth [In Lakhs]	Total Assets-Total Liabilities	
5	Current Ratio	Current Assets	Current Liabilities
6	Long Term Debts to Working Capital	Long Term Dets	Current Assets-Current Liabilities
7	Current Liabilities Ratio	Current Liabilities	Total Liabilities
8	Total Debts to Total Assets	Total Debts	Total Assets
9	Debtors Turnover	Revenue From Operations	Average Trade Receivables
10	Inventory Turnover	Cost of Materails Consumed, Trading Purchases, Changes in Inventory of Trading Goods and Direct Expenses	Average Inventory
11	Operating Margin %	Earnings Before Interest and Tax (EBIT)	Revenue From Operations
12	Net Proti Margin %	Profit After Tax	Revenue From Operations



VMS INDUSTRIES LIMITED

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EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST MARCH 2026

Particulars	[Rs. In Lakhs]		
	For the Quarter Ended		For the Year Ended
	31-03-2026	31-03-2025	31-03-2026
	Audited	Audited	Audited
Total Income from operations (net)	5,029.80	5,210.36	15,743.05
Net Profit / (Loss) for the period (before tax , Exceptional and / or Extra Ordinary items)	52.00	684.62	211.87
Net profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	29.55	514.11	146.29
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	29.55	514.11	146.29
Equity Share Capital	2,447.34	2,447.34	2,447.34
Reserves (excluding Revaluation Reserve as shown in the Audited Balance sheet of previous year)	7,268.49	7,175.18	7,268.49
Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -			
(a) Basic	0.12	2.20	0.60
(b) Diluted	0.12	2.20	0.60

Note :

- The above is an extract of the detailed format of Quarter ended on 31st March, 2026 filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarter ended Financial Results are available on the Stock Exchange website i.e. www.bseindia.com and on the website of the Company i.e www.vmsil.com
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th May 2026.
- Figures for the previous periods have been regrouped/ reclassified/ restated wherever necessary.

Date: 28th May 2026

Place : Ahmedabad



FOR AND ON BEHALF OF THE BOARD
 VMS INDUSTRIES LIMITED

MANOJ KUMAR JAIN
 Managing Director
 (DIN 02190018)