

Vama Industries Limited

CIN No. L72200TG1985PLC041126

Regd. Office: 1st Floor, 7-1-24/2/D, Greendale, Ameerpet, Hyderabad - 500 016, Telangana, India.

Statement of standalone financial results for the quarter and year ended March 31,2026

(Rs. In Lakhs)

S.No	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited*	Un-Audited	Audited	Audited	Audited
1	Income					
	a) Revenue from Operations	651.02	300.47	439.91	1,500.90	6,423.95
	b) Other Income	19.74	5.36	7.77	33.34	17.10
	Total Income	670.76	305.83	447.68	1,534.24	6,441.05
2	Expenses					
	a) Cost of material consumed	581.29	217.37	93.29	1,075.43	4,440.03
	b) Changes in Inventories	(52.11)	(32.32)	105.64	(104.69)	1,310.76
	c) Employee Benefit Expense	68.27	68.86	100.92	275.66	271.05
	d) Finance Cost	3.53	4.68	12.31	95.82	21.02
	e) Depreciation and amortization Expense	10.59	10.13	9.53	40.06	38.68
	f) Other Expenses	43.40	28.73	101.74	115.14	206.48
	Total Expenses (a to f)	654.97	297.45	423.43	1,497.42	6,288.02
3	Profit / (Loss) Before Exceptional items and Tax (1-2)	15.79	8.38	24.25	36.82	153.03
4	Exceptional items	-	-	-	-	-
5	Tax Expenses					
	1) Income Tax	10.48	-	-	10.48	-
	2) Previous year Tax provision	14.39	-	-	14.39	-
	2) Deferred tax (expense) / asset	9.89	-	(45.00)	9.89	(45.00)
6	Net Profit / (Loss) for the period (3+4-5)	(18.97)	8.38	69.25	2.06	198.03
7	Other Comprehensive Income					
	i) Items that will not be reclassified to Profit or Loss	1.01	-	0.29	1.01	0.29
	ii) Tax on items that will not be reclassified to Profit or Loss	(0.25)	-	(0.07)	(0.25)	(0.07)
	Total Other Comprehensive Income	0.76	-	0.22	0.76	0.22
8	Total Comprehensive Income (6+7)	(18.22)	8.38	69.47	2.81	198.25
9	Paid-up Equity Share Capital (Rs. 2/- per Equity Share)	1,050.80	1,050.80	1,050.80	1,050.80	1,050.80
10	Earning per Equity Share					
	1) Basic	(0.04)	0.02	0.13	0.00	0.38
	2) Diluted	(0.04)	0.02	0.13	0.00	0.38

* Refer note 2

For VAMA INDUSTRIES LIMITED

M. Atchanna Reddy

Managing Director

Vama Industries Limited
CIN No. L72200TG1985PLC041126

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Statement of consolidated financial results for the quarter and year ended March 31, 2026

(Rs. In Lakhs)

S.No	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited*	Un-Audited	Audited	Audited	Audited
1	Income					
	a) Revenue from Operations	651.02	300.47	434.98	1,303.44	6,428.52
	b) Other Income	19.74	5.36	7.75	33.34	18.16
	Total Income	670.76	305.83	442.73	1,336.78	6,446.68
2	Expenses					
	a) Purchase of Stock in Trade	593.56	220.48	87.83	1,134.93	4,455.00
	b) Changes in Inventories	-52.11	-32.32	105.64	(104.69)	1,310.76
	c) Employee Benefit Expense	68.27	68.86	100.92	275.66	271.05
	d) Finance Cost	3.53	4.68	12.31	95.82	21.02
	e) Depreciation and amortization Expense	10.59	10.13	9.53	40.06	38.68
	f) Other Expenses	34.08	22.35	104.18	94.31	214.79
	Total Expenses (a to f)	657.92	294.18	420.41	1,536.09	6,311.30
3	Profit / (Loss) Before Exceptional items and Tax (1-2)	12.84	11.65	22.32	(199.31)	135.38
4	Exceptional items	-	-	-	-	-
5	Tax Expenses					
	- Current Tax	10.48	-	-	10.48	-
	- Previous Years Tax Provision	14.39	-	-	14.39	-
	- Deferred Tax	9.89	-	(45.00)	9.89	(45.00)
6	Net Profit / (Loss) for the period (3+4-5)	(21.92)	11.65	67.32	(234.07)	180.38
7	Other Comprehensive Income					
	i) Items that will not be reclassified to Profit or Loss	1.01	-	0.29	1.01	0.29
	ii) Tax on items that will not be reclassified to Profit or Loss	(0.25)	-	(0.07)	(0.25)	(0.07)
	Total Other Comprehensive Income	0.76	-	0.22	0.76	0.22
8	Total Comprehensive Income (6+7)	(21.16)	11.65	67.54	(233.32)	180.60
9	Paid-up Equity Share Capital (Rs. 2/- per Equity Share)	1,050.80	1,050.80	1,050.80	1,050.80	1,050.80
10	Earning per Equity Share					
	1) Basic	(0.04)	0.02	0.13	(0.45)	0.34
	2) Diluted	(0.04)	0.02	0.13	(0.45)	0.34

For VAMA INDUSTRIES LIMITED

Natasha K R K

Managing Director

* Refer note 2

Notes:

- 1 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and other recognised accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) [Listing Regulations].
- 2 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its meeting held on May 29, 2026. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the year ended March 31, 2026 and the published unaudited year to date figures upto period ended December 31, 2025.
- 3 The consolidated financial results include the results of Vama Industries Limited ("the Company" or "the Holding Company"), and subsidiary, M/s.Vama Technologies Pte Ltd (Holding Company and its subsidiary together referred to as "the Group"). The Standalone Financial results and financials of M/s.Vama Technologies Pte Ltd, wholly owned subsidiary of the Company are audited by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The audit procedures performed on the wholly owned subsidiary are limited to consolidation reporting requirements and group audit compliance.
- 4 During the year ended March 31, 2026, the Company reassessed the recoverability of its investment in M/s.Vama Technologies Pte Ltd considering the financial position and business outlook of the subsidiary and accordingly recognised a provision of INR 4.93 lakhs towards such investment in the standalone financial statements.
- 5 The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.
- 6 Figures of the earlier periods, wherever necessary, have been regrouped and rearranged to confirm to those of the current period.
- 7 The results for the Quarter and year ended 31st March, 2026 are also available on BSE Limited website, and on the Company's website.

Place: Hyderabad

Date: 29.05.2026

For VAMA INDUSTRIES LIMITED

Manoj Kumar Reddy

Managing Director

Vama Industries Limited
Regd. Office: 1st Floor, 7-1-24/2/D, Greendale, Ameerpet,
Hyderabad - 500 016, Telangana, India.
CIN : L72200TG1985PLC041126

Standalone audited statement of assets and liabilities

(Rs. In Lakhs)

Particulars	As at	
	31.03.2026 (Audited)	31.03.2025 (Audited)
ASSETS		
Non-Current Assets		
Property Plant and Equipment	75.84	47.87
Intangible Assets	65.16	84.97
Financial Assets		
(i) Investments	-	4.93
(ii) Other financial assets	120.45	244.53
(iii) Other Bank Balance	273.64	225.95
Other Non-Current Assets	596.38	701.20
A	1,131.47	1,309.45
Current Assets		
Inventories	115.19	10.50
Financial Assets		
(i) Trade Receivables	398.52	1,680.81
(ii) Cash and cash equivalent	164.98	4.98
(iii) Bank balances other than (ii) above	6.56	46.10
(iv) Other financial assets	259.99	228.45
Current Tax Assets	8.74	152.97
Other Current Assets	59.26	144.89
B	1,013.24	2,268.70
Total assets (A+B)	2,144.71	3,578.15
Equity and Liabilities		
Equity		
Equity Share capital	1,050.80	1,050.80
Other Equity	603.54	600.73
C	1,654.34	1,651.53
Liabilities		
Financial Liabilities - Non Current		
(i) Borrowings	23.21	9.73
(ii) Other financial liabilities	141.50	141.50
Deferred Tax (Asset) / Liabilities	-19.06	-29.21
Provisions	8.82	11.72
D	154.47	133.74
Current Liabilities		
Financial Liabilities		
(i) Borrowings	210.84	84.56
(ii) Trade Payables		
Dues to micro and small enterprises	-	-
Dues to Creditors other than micro and small enterprises	59.48	1,206.72
(iii) Other financial liabilities	25.92	50.86
Provisions	20.32	35.06
Other Current Liabilities	19.34	415.68
E	335.90	1,792.88
Total equity and liabilities (C+D+E)	2,144.71	3,578.15

For Vama Industries Limited

Vatavanta K. R. S.

Managing Director
DIN : 00997493



Vama Industries Limited
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Hyderabad - 500 016, Telangana, India.
CIN : L72200TG1985PLC041126

Statement of Consolidated Assets and Liabilities

(Rs. In Lakhs)

Particulars	As at	
	31.03.2026 (Audited)	31.03.2025 (Audited)
Non-Current Assets		
Property Plant and Equipment	75.84	47.87
Intangible Assets	65.16	84.97
Financial Assets		
(i) Other financial assets	120.45	244.53
(ii) Other Bank Balance	273.64	225.95
Other Non-Current Assets	596.38	701.20
A	1,131.47	1,304.52
Current Assets		
Inventories	115.19	10.50
Financial Assets		
(i) Trade Receivables	398.52	1,680.82
(ii) Cash and Cash equivalent	175.37	14.47
(iii) Bank balances other than (ii) above	6.56	46.10
(iv) Other Financial Assets	264.13	232.21
Current Tax Assets	8.74	152.97
Other Current Assets	59.26	144.89
B	1,027.77	2,281.96
Total assets (A+B)	2,159.24	3,586.48
Equity		
Equity Share capital	1,050.80	1,050.80
Other Equity	573.82	807.14
C	1,624.62	1,857.94
Financial Liabilities - Non Current		
(i) Borrowings	23.21	9.73
(ii) Other non-current financial liabilities	141.50	141.50
Deferred Tax (Asset) / Liabilities	(19.05)	(29.20)
Provisions	8.82	11.72
D	154.48	133.75
Current Liabilities		
Financial Liabilities		
(i) Borrowings	210.85	84.56
(ii) Trade Payables		
Dues to micro and small enterprises	-	-
Dues to Creditors other than micro and small enterprises	59.48	1,206.72
(iii) Other financial liabilities	70.16	85.49
Liabilities for Current Tax (Net)		
Provisions	20.32	35.06
Other Current Liabilities	19.34	182.96
E	380.14	1,594.79
Total equity and liabilities (C+D+E)	2,159.24	3,586.48



For Vama Industries Limited

M. Atal Kumar

Managing Director

DIN : 00997493

Vama Industries Limited
Statement of standalone cash flows

(Rs. In Lakhs)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
A. Cash flow from Operating activities		
Net Profit before tax as per Profit and loss account	36.82	153.03
Adjustments		
Depreciation and Amortisation Expense	40.06	38.68
Dividend and Interest Income	-32.03	15.01
Finance Cost	95.82	21.02
Provision for others	4.93	-
Bad debts written off	10.57	57.12
Net profit on sale of fixed assets	-1.31	-
Operating profit before working capital changes	154.86	284.86
Movements in Working Capital		
Change in Trade receivables	1,271.72	(1,407.33)
Change in Inventories	(104.69)	1,310.76
Change in Other financial assets (current)	(31.54)	(177.49)
Change in Other assets (current)	85.63	(645.36)
Change in Trade payables	(1,147.24)	1,119.38
Change in Other financial liabilities (current)	(24.94)	75.03
Change in Provisions	(16.63)	3.86
Change in Other current liabilities	(396.34)	(57.04)
Cash generated from Operations	(209.17)	506.67
Direct Taxes received / (paid)	119.36	(152.97)
Net Cash from Operating activities	-89.81	353.70
B. Cash flow from Investing Activities		
(Purchase) / Sale of Fixed Assets (Net)	(46.91)	-
Change in other financial assets(non-current)	124.08	(203.36)
Changes in Other Non Current Assets	-	-
Changes in other non current assets	104.82	-
Changes in other bank balances	(8.15)	(4.34)
Dividend and Interest income received	32.03	(15.01)
Net Cash from Investment Activities	205.87	(222.71)
C. Cash Flow from Financing Activities		
Proceeds / (Repayment) from Long Term Borrowings	13.48	(6.88)
Proceeds / (Repayment) from Short Term Borrowings	126.28	(100.71)
Finance Cost	(95.82)	(21.02)
Net cash used in financing activities	43.94	(128.61)
Net (Decrease) / Increase in cash and cash equivalents	160.00	2.38
Cash and cash equivalents at the beginning of the year	4.98	2.60
Cash and Cash equivalents at the end of the year	164.98	4.98

For VAMA INDUSTRIES LIMITED

Vatchata Rao B

Managing Director

Vama Industries Limited
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 Hyderabad - 500 016, Telangana, India.
 CIN : L72200TG1985PLC041126
 Statement of consolidated cash flows

(Rs. In Lakhs)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
A. Cash flow from Operating activities		
Net Profit before tax as per Profit and loss account	(199.32)	135.38
Adjustments		
Depreciation and Amortisation Expense	40.06	38.68
Interest on Fixed Deposits and other income	(32.03)	15.01
Finance Cost	95.82	21.02
Provision for doubtful debts/advances/ impairment	10.57	57.12
Loss on Sale of Fixed Assets	(1.31)	-
Operating profit before working capital changes	(86.21)	267.21
Movements in Working Capital		
Change in Trade receivables	1,271.73	(1,284.33)
Change in Inventories	(104.69)	1,310.76
Change in Other financial assets (current)	(31.92)	(170.18)
Change in Other assets (current)	85.63	(645.36)
Change in Trade payables	(1,147.24)	1,097.48
Change in Other financial liabilities (current)	(15.33)	88.33
Change in Provisions	(16.63)	3.89
Change in Other current liabilities	(163.62)	(154.02)
Cash generated from Operations	(208.28)	513.78
Direct Taxes received / (paid)	119.36	(152.97)
Net Cash from Operating activities	(88.92)	360.81
B. Cash flow from Investing Activities		
(Purchase) / Sale of Fixed Assets (Net)	(46.91)	-
Change in other financial assets(non-current)	124.08	(203.36)
Changes in other bank balances	(8.15)	(4.34)
Changes in Other non current assets	104.82	-
Dividend and Interest Income received	32.03	(15.01)
Net Cash from Investment Activities	205.87	-222.71
C. Cash Flow from Financing Activities		
Proceeds / (Repayment) from Long Term Borrowings	13.48	(6.88)
Proceeds / (Repayment) from Short Term Borrowings	126.29	(100.71)
Finance Cost	(95.82)	(21.02)
Net cash used in financing activities	43.95	(128.61)
Net (Decrease) / Increase in cash and cash equivalents	160.90	9.48
Cash and cash equivalents at the beginning of the year	14.47	4.99
Cash and Cash equivalents at the end of the year	175.37	14.47

For VAMA INDUSTRIES LIMITED

M. Atchanta Rao

Managing Director