

Vama Industries Limited
CIN No. L72200TG1985PLC041126

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

Statement of Unaudited Standalone financial results for the quarter and Nine months ended December 31, 2025

(Rs. In Lakhs)

S.No	Particulars	Quarter ended December 31, 2025	Quarter ended December 31, 2024	Quarter ended September 30, 2025	Nine months ended December 31, 2025	Nine months ended December 31, 2024	Year ended March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	a) Revenue from Operations	300.47	5,542.48	181.70	849.88	5,984.04	6,423.95
	b) Other Income	5.36	3.77	4.04	13.60	9.33	17.10
	Total Income	305.83	5,546.25	185.74	863.48	5,993.37	6,441.05
2	Expenses						
	a) Cost of material consumed	217.37	4,119.23	105.30	494.14	4,346.74	4,440.03
	b) Changes in Inventories	(32.32)	1,213.98	-	(52.58)	1,205.12	1,310.76
	c) Employee Benefit Expense	68.86	80.25	67.90	207.39	170.13	271.05
	d) Finance Cost	4.68	6.43	(17.38)	92.29	8.71	21.02
	e) Depreciation and amortization Expense	10.13	9.76	9.71	29.47	29.15	38.68
	f) Other Expenses	28.73	34.03	14.46	71.74	104.74	206.48
	Total Expenses (a to f)	297.45	5,463.68	179.99	842.45	5,864.59	6,288.02
3	Profit Before Tax (1-2)	8.38	82.57	5.75	21.03	128.78	153.03
4	Tax Expenses						
	1) Income Tax	-	-	-	-	-	-
	2) Deferred Tax	-	-	-	-	-	(45.00)
5	Net Profit for the period (3-4)	8.38	82.57	5.75	21.03	128.78	198.03
6	Other Comprehensive Income						
	i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	0.29
	ii) Tax on items that will not be reclassified to Profit or Loss	-	-	-	-	-	(0.07)
	Total Other Comprehensive Income	-	-	-	-	-	0.22
7	Total Comprehensive Income (5+6)	8.38	82.57	5.75	21.03	128.78	198.25
8	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	1,050.80
9	Earning per Equity Share						
	1) Basic	0.02	0.16	0.01	0.04	0.25	0.38
	2) Diluted	0.02	0.16	0.01	0.04	0.25	0.38

For VAMA INDUSTRIES LIMITED

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Managing Director

Vama Industries Limited
CIN No. L72200TG1985PLC041126

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

Statement of Unaudited Consolidated financial results for the quarter and Nine months ended December 31, 2025

(Rs. In Lakhs)

S.No	Particulars	Quarter ended December 31, 2025	Quarter ended December 31, 2024	Quarter ended September 30, 2025	Nine months ended December 31, 2025	Nine months ended December 31, 2024	Year ended March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	a) Revenue from Operations	300.47	5,542.48	197.55	652.42	5,993.54	6,428.52
	b) Other Income	5.36	3.79	4.04	13.60	10.41	18.16
	Total Income	305.83	5,546.27	201.59	666.02	6,003.95	6,446.68
2	Expenses						
	a) Cost of Material Consumed	220.48	4,119.76	149.42	541.37	4,367.17	4,455.00
	b) Changes in Inventories	-32.32	1,213.98	-	(52.58)	1,205.12	1,310.76
	c) Employee Benefit Expense	68.86	80.25	67.90	207.39	170.13	271.05
	d) Finance Cost	4.68	6.43	(17.38)	92.29	8.71	21.02
	e) Depreciation and amortization Expense	10.13	9.76	9.71	29.47	29.15	38.68
	f) Other Expenses	22.35	36.18	8.70	60.23	110.61	214.79
	Total Expenses (a to f)	294.18	5,466.36	218.35	878.17	5,890.89	6,311.30
3	Profit Before Tax (1-2)	11.65	79.91	(16.76)	(212.15)	113.06	135.38
4	Tax Expenses						
	- Current Tax	-	-	-	-	-	
	- Deferred Tax	-	-	-	-	-	(45.00)
5	Net Profit for the period (3-4)	11.65	79.91	(16.76)	(212.15)	113.06	180.38
6	Other Comprehensive Income						
	i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	0.29
	ii) Tax on items that will not be reclassified to Profit or Loss	-	-	-	-	-	(0.07)
	Total Other Comprehensive Income	-	-	-	-	-	0.22
7	Total Comprehensive Income (5+6)	11.65	79.91	(16.76)	(212.15)	113.06	180.60
8	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	1,050.80
9	Earning per Equity Share						
	1) Basic	0.02	0.15	(0.03)	(0.40)	0.22	0.34
	2) Diluted	0.02	0.15	(0.03)	(0.40)	0.22	0.34

For VAMA INDUSTRIES LIMITED

Atulya R B

Managing Director

Notes:

- 1 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 Accounting Standards) rules 2016.
- 2 The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on February 13, 2026. The financial results for the quarter and Nine months ended December 31, 2025 have been reviewed by the Company's Statutory Auditors. The figures for the quarter ended December 31, 2025 are the balancing figures between un-audited figures for the period ended December 31, 2025 and the published unaudited year to date figures upto period ended September 30, 2025.
- 3 The Standalone Financial results and the financials of M/s. Vama Technologies Pte Ltd, Overseas subsidiary of the company are reviewed by the Statutory Auditors of the Company as per regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 During the period ended 31 December 2025, pursuant to the implementation of the new labour code in India, the Company reassessed its gratuity obligation based on an independent actuarial valuation.
- 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 Financial Results for the Quarter and Nine months ended 31st December 2025 are also available on the Company's website at www.vamaind.com and on the stock exchange website at www.bseindia.com

Place: Hyderabad

Date: February 13, 2026

By and on behalf of the Board
For Vama Industries Limited

V A Rama Raju R3

V A Rama Raju
Managing Director
DIN: 00997493



Review Report

To
The Board of Directors
M/s. Vama Industries Limited
1st Floor, 7-1-24/2/D, Greendale,
Ameerpet, Hyderabad - 500 016,
Telangana, India.

1. We have reviewed the standalone unaudited financial results of Vama Industries Limited (the "Company") for the quarter ended December 31, 2025 and the year to date results for the period April 01, 2025 to December 31, 2025, which are included in the accompanying "Statement of Unaudited Standalone financial results for the quarter and nine months ended December 31, 2025" (the "Standalone Statement"). The Standalone Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"). This Standalone Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Standalone Statement based on our review.
2. We conducted our review of the standalone Statement 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.SURYANARAYANA & CO.,
Chartered Accountants,
(Firm Registration No.009288S)



Pullabhotla Suryanarayana
Partner
Membership No.201195
UDIN - 26201195QHBGPG3033
Place: Hyderabad
Date: February 13, 2026



Review Report

To

The Board of Directors
M/s. Vama Industries Limited
1st Floor, 7-1-24/2/D, Greendale,
Ameerpet, Hyderabad - 500 016,
Telangana, India

1. We have reviewed the consolidated unaudited financial results of Vama Industries Limited (the "Parent") and its subsidiary (the parent and its subsidiary hereinafter referred to as the "Group"),[(refer note 3 on the Consolidated Statement)] for the quarter ended December 31, 2025 and the year to date results for the period April 01, 2025 to December 31, 2025, which are included in the accompanying "Statement of Unaudited Consolidated financial results for the quarter and nine months ended December 31, 2025" (the "Consolidated Statement"). The Consolidated Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Consolidated Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated Statement based on our review.
3. We conducted our review of the Consolidated 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Consolidated Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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.

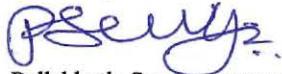
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Consolidated Statement includes the results of the following entity:
 - (a) Vama Technologies Pte Ltd.
5. We also conducted limited review of the financial information of 1 subsidiary included in the Unaudited Consolidated Financial Results, whose financial information reflect total revenue of Rs. Nil lakhs and Rs. Nil lakhs, total net (loss) /profit after tax of Rs 3.27 lakhs and (Rs.233.18 lakhs) and total comprehensive (loss) / income of Rs.3.27 lakhs and (Rs.233.18 lakhs) for the quarter ended December 31, 2025, and for the period from April 01, 2025, to December 31, 2025, respectively as considered in the consolidated unaudited financial results. The limited review of this foreign subsidiary was conducted by us, as the statutory auditor of the Parent.



6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.SURYANARAYANA & CO.,
Chartered Accountants,
(Firm Registration No.009288S)



Pullabhotla Suryanarayana
Partner
Membership No.201195
UDIN - 26201195TQVBXM8863
Place: Hyderabad
Date: February 13, 2026

