VMS TMT LIMITED

Registered office & Factory :
Survey No. 214, Near Water Tank, Bhayla, Bavla-382220.
Ahmedabad, Gujarat, India
Email : compliance@vmstmt.com • Website : www.vmstmt.com
Mob. 63575 85711 • CIN No.L27204GJ2013PLC074403

Date: 13/08/2026

To, **BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400001 **Scrip Code:** 544521 **ISIN:** INE0SJA01013	To, **National Stock Exchange of India Limited** Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai-400 051 **Security Symbol:** VMSTMT

Sub.: Disclosure under Regulation 30 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'): Outcome of the Board meeting

Dear Sir/Madam,

In continuation of our letter dated 5th August, 2026 and pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the Standalone Unaudited Financial Results for the quarter ended June 30, 2026, along with the unmodified Limited Review Reports on the unaudited Financial Results of the Company for the first quarter ended on June 30, 2026 issued by Company's Statutory Auditors, M/s Suresh Chandra & Associates.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The meeting of the Board of Directors of the Company commenced at 12:30 p.m. and concluded at 01:00 p.m.

Kindly take the same on your records.

Thanking You.
Yours faithfully,

For VMS TMT LIMITED

Varun Manojkumar Jain
Digitally signed by Varun Manojkumar Jain

VMS TMT LIMITED

Varun Manojkumar Jain
Managing Director
DIN: 03502561

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
VMS TMT LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of VMS TMT LIMITED (the "Company") for the quarter ended June 30, 2026 and year to date from April 1, 2026 to June 30, 2026 (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. 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 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.

SURESH CHANDRA & ASSOCIATES
CHARTERED ACCOUNTANTS
AHMEDABAD

4. Based on our review conducted as 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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.
5. The standalone figures for the 31st March, 2026 quarter are the balancing figures between the audited financial results for the year ended 31st March, 2026 and the published unaudited year to date figures up to 31st December, 2025 being the date of the end of the Nine Months of the financial year which were subjected to limited review.

Our report on the statement is not modified in respect of the matters.

FOR, SURESH CHANDRA & ASSOCIATES
Chartered Accountants
Firm Reg. No. 001359N

SURESH CHANDRA & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD

CA Shyamsunder Nanwal
Partner
M. No. 128896
UDIN: 26128896ETVCGJ3656

Place: Ahmedabad
Date: 13.08.2026

Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2026				
(All amount are ₹ in Lacs unless otherwise stated except EPS)				
Particulars	**Quarter ended**			**Year ended**
	30.06.2026 (Unaudited)	**31.03.2026 (Audited)**	**30.06.2025 (Unaudited)**	**31.03.2026 (Audited)**
Continuing Operations				
Income				
Revenue from Operations	24,775.74	24,111.14	21,225.92	83,855.74
Other Income	12.15	24.35	113.43	164.21
Total Income	**24,787.89**	**24,135.49**	**21,339.35**	**84,019.95**
Expenses				
Cost of Materials Consumed	15,148.02	12,914.93	16,673.90	52,588.37
Purchase of traded goods	2,771.35	4,443.34	3,783.26	15,440.13
Changes In Inventories	1,100.65	(362.47)	(5,218.69)	(7,638.61)
Employee Benefit Expenses	501.25	529.60	447.98	1,931.48
Finance Costs	396.22	625.56	670.63	2,516.25
Depreciation and Amortisation Expenses	254.61	249.35	243.27	998.15
Other Expenses	4,047.69	5,415.78	3,591.14	15,466.73
Total Expenses	**24,219.79**	**23,816.10**	**20,191.49**	**81,302.50**
Profit/Loss before exceptional items and tax From Continuing Operation	**568.09**	**319.39**	**1,147.86**	**2,717.45**
Exceptional items	-	-	-	-
Profit/(Loss) before tax for the Period /year From Continuing Operation	**568.09**	**319.39**	**1,147.86**	**2,717.45**
Tax Expense				
Current Tax	75.99	28.12	222.66	351.02
Deferred Tax	45.35	62.28	67.57	263.07
Total Tax Expense	**121.34**	**90.40**	**290.22**	**614.09**
Profit/(Loss) after tax for the Period / year From Continuing Operation (A)	**446.75**	**228.99**	**857.64**	**2,103.36**
Discontinued Operation				
Profit/ Loss From Discontinued Operation Before tax	-	-	-	-
Earlier's Tax Expenses	-	-	-	-
Profit/ Loss From Discontinued Operation (B)	-	-	-	-
Profit/(Loss) after tax for the Period / year (A) + (B)	**446.75**	**228.99**	**857.64**	**2,103.36**
Other Comprehensive Income				
Items that will not be reclassified to Profit or Loss				
- Remeasurement of the Defined Benefit Plans	2.88	9.02	0.83	11.51
-Tax relating to items that will not be reclassified to Profit or Loss	(0.72)	(2.90)	-	(2.90)
Total Other Comprehensive Income for the year (Net of Tax)	**2.15**	**6.12**	**0.83**	**8.61**
Total Comprehensive Income for the year	**448.91**	**235.11**	**858.47**	**2,111.98**
Paid up equity share capital (Face value of Rs. 10 each)	**4,963.12**	**4,963.12**	**3,463.12**	**4,963.12**
Other Equity				**17,850.16**
Earnings Per Share (EPS) From Continuing Operations (Face Value Rs. 10 Per Share)				
Basic Earnings per Share	0.90	0.46	2.48	4.95
Diluted Earnings per Share	0.90	0.46	2.48	4.95
Earnings Per Share (EPS) From Discontinued Operations (Face Value Rs. 10 Per Share)				
Basic Earnings per Share	-	-	-	-
Diluted Earnings per Share	-	-	-	-
Earnings Per Share (EPS) From Continuing and Discontinued Operations (Face Value Rs. 10 Per Share)				
Basic Earnings per Share	0.90	0.46	2.48	4.95
Diluted Earnings per Share	0.90	0.46	2.48	4.95

For, VMS TMT Limited

Varun Manojkumar Jain Digitally signed by Varun Manojkumar Jain

Varun Manojkumar Jain
Managing Director
(DIN: 03502561)

Date: 13th August, 2026
Place: Ahmedabad

Additional Information pursuant to Regulations 52(4) of the SEBI(LODR) Regulations, 2015 for Standalone Financial Results for the Quarter Ended 30th June, 2026.

Sr. No.	Particulars	Quarter Ended			For the Year ended
		June 30,2026	March 31,2026	June 30,2025	March 31, 2026
		Un-audited	Audited	Un-audited	Audited
1	Debt-Equity Ratio	0.91	1.00	3.78	1.00
2	Debt Service Coverage Ratio	0.81	0.17	1.49	0.64
3	Interest Service Coverage Ratio	2.87	2.15	2.64	2.25
4	Net-Worth [In Lakhs]	23,251.95	22,813.28	8,177.47	22,813.28
5	Current Ratio	1.38	1.31	1.14	1.31
6	Long Term Debts to Working Capital	0.69	0.74	3.88	0.74
7	Current Liabilities Ratio	0.76	0.44	0.64	0.44
8	Total Debts to Total Assets	0.42	0.44	0.69	0.44
9	Debtors Turnover	16.02	8.11	11.58	28.19
10	Inventory Turnover	1.07	1.22	1.05	4.16
11	Operating Margin %	3.89%	3.92%	8.57%	6.24%
12	Net Profit Margin %	1.80%	0.95%	4.04%	2.51%

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	Interest+Principal Repayment
3	Interest Service Coverage Ratio	Earnings Available For Debt	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,	Average Inventory
11	Operating Margin %	Earnings Before Interest and Tax	Revenue From Operations
12	Net Proti Margin %	Profit After Tax	Revenue From Operations

Varun Manojkumar Jain

Digitally signed by Varun Manojkumar Jain

Notes:

1 The above standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 13th August, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The above standalone financial results have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder.

3 The Company's business activities fall within a single primary business segment viz. "M.S. TMT Bar", the disclosure requirements of Ind AS 108 "Operating segment" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder are not applicable.

4 The standalone figures for the 30th June, 2026 quarter are as per the published unaudited year to date figures up to 30th June, 2026 being the date of the three Months of the financial year and the standalone figures for the 31st March, 2026 quarter are the balancing figures between the audited financial results for the year ended 31st March, 2026 and the published unaudited year to date figures up to 31st December, 2025 being the date of the end of the Nine Months of the financial year which were subjected to limited review.

5 The company has no subsidiary/associates/joint venture as on 30th June, 2026 hence the consolidated financial results not applicable to the Company.

6 Previous period / year figures have been regrouped/rearranged wherever necessary to confirm to the current period's classification.

For, VMS TMT Limited

Varun Manojkumar Jain

Digitally signed by Varun Manojkumar Jain

Date: 13th August, 2026
Place: Ahmedabad

Varun Manojkumar Jain
Managing Director
(DIN: 03502561)