



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: 12.08.2025

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

Dear Sir

Sub: Outcome of Board Meeting held today i.e. 12.08.2025

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 i.e. 12TH August 2025 at the Registered Office of the Company which commenced at 02:30 P.M. and concluded at 03:30 P.M. inter-alia has considered and approved;

1. Unaudited Results for the first Quarter ended on 30th June 2025 with Limited Review Report Issued by Statutory Auditor M/s S N SHAH AND ASSOCIATES
2. appointment of Internal Auditor M/s N R KALAL & ASSOCIATES in place of Retiring Internal Auditor SNDK and Associates LLP due to pre occupation.
3. The Board noted that pursuant to Ind AS 108 – *Operating Segments*, the Company has reclassified its business into a single reportable segment – **MANUFACTURING IRON AND STEEL SCRAP AND TRADING OF IRON AND STEEL SCRAP** , as the Chief Operating

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





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Decision Maker now reviews performance and allocates resources on a consolidated basis, rendering earlier segment distinctions no longer applicable.

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

MANOJKU Digitally signed by
MANOJKUMAR JAIN

MAR JAIN Date: 2025.08.12
15:41:57 +05'30'

MANOJKUMAR JAIN
MANAGING DIRECTOR
DIN: 02190018

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

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To

DT.12.08.2025

The Corporate Relations Department
BSE Limited
Mumbai

Sub: Change in Segment Reporting from Multiple Segments to Single Segment

Reference BSE Code :533427

Dear Sir/Madam,

Pursuant to the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant provisions of Ind AS 108 – *Operating Segments*, we wish to inform you that the Company has revised its segment reporting from multiple reportable segments to a single reportable segment with effect from 30th June 2025.

This change has been necessitated due to the following reasons:

1. Change in Internal Management Reporting Structure:

The Company's Chief Operating Decision Maker ("CODM") i.e Audit Committee now reviews the performance of the business as a whole, without differentiating between earlier reported segments.

2. Integration of Business Operations:

During the FY 2025-26 and thereafter, the Company has consolidated its operations and resources, resulting in a single integrated line of business with common risks and returns.

3. Compliance with Ind AS 108 Criteria:

As per Ind AS 108, reportable segments are determined based on internal reports regularly reviewed by the CODM. Since the CODM now monitors only the overall Company results, the previous segment distinctions are no longer relevant for decision-making purposes.

Accordingly, the Company will henceforth present its financial results under a single segment, namely **Manufacturing IRON AND STEEL SCRAP AND TRADING OF IT**. The comparative figures for previous periods have been regrouped/reclassified wherever necessary to conform with the current presentation.

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ISO 45001: 2018

BUREAU VERITAS
Certification



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HKC





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We confirm that this change in segment reporting does not impact the overall financial position or performance of the Company.

You are requested to take the above on record.

Thanking you,

For VMS INDUSTRIES LIMITED

MANOJKU Digitally signed by
MANOJKUMAR JAIN

MAR JAIN Date: 2025.08.12
15:41:09 +05'30'

MANOJKUMAR JAIN

MANAGING DIRECTOR

DIN: 02190018

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

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Certification



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Independent Auditor's Review Report On Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to,
The Board of Directors of,
VMS INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of VMS INDUSTRIES LIMITED ("the Company"), for the quarter ended on 30th June, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement is the responsibility of the Company's Management and is 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 ('the Act'), as amended, read with relevant rules issued thereunder 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 (the 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 is limited primarily to inquiries of company personnel responsible for financial & accounting matters and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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.



Ahmedabad (HO)
Sapan House, C.G. Road,
Opp.Municipal Market,
Navrangpura,
Ahmedabad - 380009

Surat Branch
801, Center Point, Ring Road,
Surat - 395002

Gandhidham Branch
204, Sunshine Arcade,
Gandhidham-Kutch-370201

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind-AS) specified under section 133 of the Companies Act, 2013, read with applicable rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 and 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.

**FOR, S N & ASSOCIATES,
CHARTERED ACCOUNTANTS,
FIRM REG. NO: 109782W**

**FIROJ G. BODLA
PARTNER
M. NO.: 126770
DATE: AUGUST 12, 2025
PLACE: AHMEDABAD
UDIN: 25126770BMITIS7037**



VMS INDUSTRIES LIMITED


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[Rs. in Lakhs Except
EPS]

Statement of Un-Audited Standalone Financial Results for the Quarter ended on June 30, 2025

No.	Particulars	For the Quarter ended			For the Year ended
		Quarter ended June 30, 2025	Quarter ended March 31, 2025	Quarter ended June 30, 2024	Year ended on March 31, 2025
		Un-audited	Audited	Un-audited	Audited
I	Income				
[a]	Revenue From Operations	3,964.42	5,210.36	10,542.44	28,855.88
[b]	Other Income	153.79	117.79	18.01	474.43
II	Total Income(a+ b)	4,118.21	5,328.15	10,560.45	29,330.31
III	Expenses:				
[a]	Cost of Materials Consumed	1,895.94	3,408.41	6,766.29	15,179.24
[b]	Purchase of Stock in Trade	1,472.89	1,263.91	3,511.41	14,518.28
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock in - Trade	366.29	(294.42)	(256.87)	(2,670.59)
[d]	Employees Benefits Expenses	103.89	75.89	94.73	365.39
[e]	Finance Costs	86.70	12.92	140.47	289.98
[f]	Depreciation and Amortisation Expenses	19.26	12.36	20.23	62.97
[g]	Other Expenses	112.51	164.46	197.75	672.18
IV	Total Expenses	4,057.48	4,643.53	10,474.01	28,417.45
V	Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)	60.73	684.62	86.44	912.86
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	60.73	684.62	86.44	912.86
VIII	Extraordinary Items	-	-	-	-
IX	Profit Before Tax (VII-VIII)	60.73	684.62	86.44	912.86
X	Tax Expenses:				
(a)	Current Tax	(16.21)	(171.99)	(23.74)	(231.28)
(b)	Deferred Tax	(1.05)	1.48	(2.09)	(1.13)
(c)	MAT Credit Entitlement	-	-	-	-
(d)	Income tax of earlier years	-	-	-	-
	Total Tax Expenses	(17.26)	(170.51)	(25.83)	(232.41)
XI	Profit(loss) for the Period from Continuing operations(IX-X)	43.47	514.11	60.61	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)	43.47	514.11	60.61	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)	43.47	514.11	60.61	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
XIX	Reserves / Other Equity	7,082.68	7,175.18	7,014.43	7,175.18
XX	Earning per equity Shares(before extra-ordinary Items)				
[a]	Basic	0.71	2.20	0.26	2.91
[b]	Diluted	0.71	2.20	0.26	2.91
XXI	Earning per equity Shares(after extra-ordinary Items)				
[a]	Basic	0.71	2.20	0.26	2.91
[b]	Diluted	0.71	2.20	0.26	2.91

Date: 12th August, 2025
Place: Ahmedabad

FOR AND ON BEHALF OF THE BOARD
VMS INDUSTRIES LIMITED

MANOJ KUMAR JAIN
 Managing Director
 (DIN:02190018)

Notes:

- 1 The financial results of the company for the quarter ended on June 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 12th August, 2025. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The above financial results for the quarter ended June 30, 2025 have been reviewed and recommended by the Audit Committee and have been considered and approved by the Board of Directors at its meeting held on August 12, 2025.
- 3 Segment Reporting as defined in Ind AS 108 is not applicable, since the Company operates in only one segment.
- 4 The figures of comparative periods have been regrouped, reclassified and rearranged where ever necessary to make them comparable.



FOR AND ON BEHALF OF THE BOARD
VMS INDUSTRIES LTD

MANOJ KUMAR JAIN
Managing Director
(DIN: 02190018)

VMS INDUSTRIES LIMITED

Regd. Office: 808-C-, Pinnacle Business Park, Corporate Road, Prahladnagar, Ahmedabad-380015
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EXTRACT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2025

Particulars	[Rs. In Lakhs Except EPS]		
	For the Quarter Ended		For the Year Ended
	30-06-2025	30-06-2024	31-03-2025
	Un-audited	Un-audited	Audited
Total Income from operations (Net)	3,964.42	10,542.44	28,855.88
Net Profit / (Loss) for the period (before tax , Exceptional and / or Extra Ordinary items)	60.73	86.44	912.86
Net profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)			
	43.47	60.61	680.45
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	43.47	60.61	680.45
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)	7,082.68	7,014.43	7,175.18
Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -			
(a) Basic	0.71	0.26	2.91
(b) Diluted	0.71	0.26	2.91

Note :

1. The above is an extract of the detailed format of Quarter ended on 30th June, 2025 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

2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th August, 2024.

3. Figures for the previous periods have been regrouped/ reclassified/ restated wherever necessary.

FOR AND ON BEHALF OF THE BOARD
VMS INDUSTRIES LIMITED

MANOJ KUMAR JAIN
Managing Director
(DIN 02190018)



(Handwritten signature in blue ink)

Date: 12th August, 2025
Place : Ahmedabad

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 June 30, 2025					
Sr. No.	Particulars	Quarter Ended			For the Year ended
		June 30,2025	March 31,2025	June 30,2024	March 31, 2025
		Un-audited	Audited	Un-audited	Audited
1	Debt-Equity Ratio	0.76	0.56	0.96	0.56
2	Debt Service Coverage Ratio	0.06	0.49	0.04	0.69
3	Interest Service Coverage Ratio	2.95	13.58	7.59	7.08
4	Net-Worth [In Lakhs]	9,371.93	9411.44	9,209.61	9,411.44
5	Current Ratio	2.27	2.77	2.02	2.77
6	Long Term Debts to Working Capital	0.02	0.03	0.03	0.03
7	Current Liabilities Ratio	0.96	0.95	0.97	0.95
8	Total Debts to Total Assets	0.43	0.36	0.5	0.36
9	Debtors Turnover	1.48	1.97	2.89	10.11
10	Inventory Turnover	0.95	1.00	2.65	6.49
11	Operating Margin %	2.57%	14.20%	0.97%	3.72%
12	Net Profit Margin %	1.10%	10.26%	0.57%	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	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	Revenue From Operations
12	Net Proti Margin %	Profit After Tax	Revenue From Operations

