

VAMA INDUSTRIES LIMITED



Registered Office : Ground Floor, 8-2-248/1/7/78/12, 13, Block -A, Lakshmi Towers, Nagarjuna Hills, Punjagutta,
Hyderabad - 500 082, Telangana, India. Ph : +91-40-6684 5534, Fax : +91-40-2335 5821.
CIN: L72200TG1985PLC041126, E-mail: services@vamaind.com, Website: www.vamaind.com

Date: 08th February, 2025

To
The Corporate Relations Department
BSE Limited
Phiroze Jeejebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir,

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Ref: BSE Scrip Code: 512175

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are herewith submitting the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This is for your information and necessary records

Thanking you,

Yours faithfully,

For Vama Industries Limited

V Atchyuta Rama Raju

V Atchyuta Rama Raju
Managing Director
DIN: 00997493



Encl: as above

Vama Industries Limited

CIN No. L72200TG1985PLC041126

Regd. Office: Ground Floor, 8-2-248/1/7/78/12, 13, Block-A, Lakshmi Towers, Nagarjuna Hills, Punjagutta, Hyderabad - 500082

Statement of Unaudited Standalone financial results for the quarter and nine months ended December 31, 2024

(Rs. In Lakhs)

S.No	Particulars	Quarter Ended December 31, 2024	Quarter Ended September 30, 2024	Quarter Ended December 31, 2023	Nine months ended December 31, 2024	Nine months ended December 31, 2023	Year ended March 31, 2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	a) Revenue from Operations	5,542.48	321.02	189.40	5,984.04	415.89	521.12
	b) Other Income	3.77	3.29	1.27	9.33	4.91	5.49
	Total Income	5,546.25	324.31	190.67	5,993.37	420.80	526.61
2	Expenses						
	a) Cost of material consumed	4,119.23	226.32	100.48	4,346.74	159.00	136.39
	b) Changes in Inventories	1,213.98	(8.86)	1.04	1,205.12	52.86	110.83
	c) Employee Benefit Expense	80.25	44.42	38.31	170.13	123.62	191.44
	d) Finance Cost	6.43	0.90	23.87	8.71	70.58	163.94
	e) Depreciation and amortization Expense	9.76	9.75	5.14	29.15	15.63	25.29
	f) Other Expenses	34.03	43.29	19.76	104.74	68.05	351.10
	Total Expenses (a to f)	5,463.68	315.82	188.60	5,864.59	489.74	978.99
3	Profit Before Tax (1-2)	82.57	8.49	2.07	128.78	(68.94)	(452.38)
4	Exceptional items	-	-	-	-	-	159.12
5	Tax Expenses						
	1) Income Tax	-	-	-	-	-	-
	2) Deferred Tax	-	-	(0.32)	-	(0.32)	19.01
6	Net Profit for the period (3+4-5)	82.57	8.49	2.39	128.78	(68.62)	(312.27)
7	Other Comprehensive Income						
	i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	5.63
	ii) Tax on items that will not be reclassified to Profit or Loss	-	-	-	-	-	(1.42)
	Total Other Comprehensive Income	-	-	-	-	-	4.21
8	Total Comprehensive Income (6+7)	82.57	8.49	2.39	128.78	(68.62)	(308.06)
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	1,050.80
10	Earning per Equity Share						
	1) Basic	0.16	0.02	0.00	0.25	(0.13)	(0.59)
	2) Diluted	0.16	0.02	0.00	0.25	(0.13)	(0.59)

For VAMA INDUSTRIES LIMITED

V. Atchanna Reddy

Managing Director

Vama Industries Limited
CIN No. L72200TG1985PLC041126

Regd. Office: Ground Floor, 8-2-248/1/7/78/12, 13, Block-A, Lakshmi Towers, Nagarjuna Hills, Punjagutta, Hyderabad - 500082
Statement of Unaudited Consolidated financial results for the quarter and nine months ended December 31, 2024

(Rs. In Lakhs)

S.No	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine months	Nine months	Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	ended December 31, 2024	ended December 31, 2023	March 31, 2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	a) Revenue from Operations	5,542.48	321.02	201.39	5,993.54	452.01	568.41
	b) Other Income	3.79	4.35	1.27	10.41	4.91	5.49
	Total Income	5,546.27	325.37	202.66	6,003.95	456.92	573.90
2	Expenses						
	a) Cost of Material Consumed	4,119.76	226.32	112.90	4,367.17	203.71	191.98
	b) Changes in Inventories	1,213.98	-8.86	1.04	1,205.12	52.86	110.83
	c) Employee Benefit Expense	80.25	44.42	38.31	170.13	123.62	191.44
	d) Finance Cost	6.43	0.90	23.87	8.71	70.58	163.94
	e) Depreciation and amortization Expense	9.76	9.75	5.14	29.15	15.63	25.29
	f) Other Expenses	36.18	44.80	21.57	110.61	117.93	408.91
	Total Expenses (a to f)	5,466.36	317.33	202.83	5,890.89	584.33	1,092.38
3	Profit Before Tax (1-2)	79.91	8.04	(0.17)	113.06	(127.41)	(518.49)
4	Exceptional items	-	-	-	-	-	159.12
5	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	(0.32)	-	(0.32)	19.01
6	Net Profit for the period (3+4-5)	79.91	8.04	0.15	113.06	(127.09)	(378.38)
7	Other Comprehensive Income						
	i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	5.63
	ii) Tax on items that will not be reclassified to Profit or Loss	-	-	-	-	-	(1.42)
	Total Other Comprehensive Income	-	-	-	-	-	4.21
8	Total Comprehensive Income (6+7)	79.91	8.04	0.15	113.06	(127.09)	(374.17)
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	1,050.80
10	Earning per Equity Share						
	1) Basic	0.15	0.02	0.00	0.22	(0.24)	(0.71)
	2) Diluted	0.15	0.02	0.00	0.22	(0.24)	(0.71)

For VAMA INDUSTRIES LIMITED

V. Atalagutta

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 were reviewed & recommended by the Audit Committee are considered and approved by the Board of Directors at its meeting held on February 08, 2025. The financial results for the quarter and nine months ended December 31, 2024 have been reviewed by the Company's Statutory Auditors. The figures for the quarter ended December 31, 2024 are the balancing figures between un-audited figures for the period ended December 31, 2024 and the published unaudited year to date figures upto period ended September 30, 2024.
- 3 The Standalone Financial results are reviewed by the Statutory Auditors of the Company as per regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and financials of M/s. Vama Technologies Pte Ltd, Overseas subsidiary of the company were reviewed by other auditors.
- 4 The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.
- 5 Figures of the earlier periods, wherever necessary, have been regrouped and rearranged to confirm to those of the current period.
- 6 The Financial Results for the quarter and nine months ended December 31, 2024 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 8, 2025

For and on behalf of the Board
For Vama Industries Limited

V Atchyuta Rama Raju

V Atchyuta Rama Raju
Managing Director
DIN: 00997493





P. SURYANARAYANA & CO.

CHARTERED ACCOUNTANTS

Review Report

To
The Board of Directors
M/s. Vama Industries Limited
Ground Floor, 8-2-248/1/7/78/12, 13,
Block-A, Lakshmi Towers, Nagarjuna Hills,
Punjagutta, Hyderabad - 500082

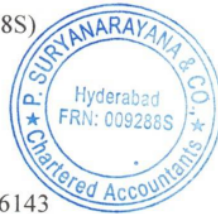
1. We have reviewed the standalone unaudited financial results of Vama Industries Limited (the "Company") for the quarter ended December 31 2024 and the year to date results for the period April 01, 2024 to December 31, 2024, which are included in the accompanying "Statement of Unaudited Standalone financial results for the quarter and nine months ended December 31, 2024" (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"). The Standalone Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Standalone Statement based on our review.
2. We conducted our review 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.
3. 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.
4. 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 applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies 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)

S. S. Charan

Sivapriya Charan Susarla
Partner

Membership No.232879
UDIN - 25232879BMOHFN6143
Place: Hyderabad
Date: February 08, 2025





P. SURYANARAYANA & CO.

CHARTERED ACCOUNTANTS

Review Report

To

The Board of Directors

M/s. Vama Industries Limited

Ground Floor, 8-2-248/1/7/78/12, 13,

Block-A, Lakshmi Towers, Nagarjuna Hills,

Punjagutta, Hyderabad - 500082

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, 2024 which are included in the accompanying "Statement of Unaudited Consolidated financial results for the quarter and nine months ended December 31, 2024" (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 material 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. 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.



Head Office : 6-3-1092/93, Behind Shanthi Sikhara Apts., N.I.A.R. Campus, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082.

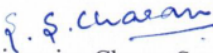
Phone : (O) 23300659, (M) 9246528412, (R)27534470, E-mail : psn_ca@yahoo.com

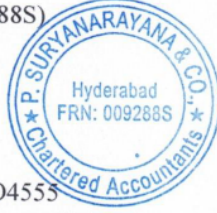
Branch : D.No : 16-2-24/2, Lakshman Rao St., Poornanandampet, Vijayawada - 520 016.

6. We did not review the interim financial statements/ financial information of 1 subsidiary included in the Unaudited Consolidated Financial Results, whose interim financial information reflect total revenue of INR 0.02 lakhs and INR 10.58 lakhs, total net profit / (loss) after tax of INR (2.66) lakhs and INR (15.72) lakhs and total comprehensive income / (loss) of INR (2.66) lakhs and INR (15.72) lakhs for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024 respectively, as considered in the consolidated unaudited financial results. The interim financial statement/ financial information has been reviewed by other auditor and their report, vide which they have issued an unmodified conclusion, has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Consolidated Statement is not modified in respect of the above matter.

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


Sivapriya Charan Susarla
Partner
Membership No.232879
UDIN - 25232879BMOHFO4555
Place: Hyderabad
Date: February 08, 2025



VAMA INDUSTRIES LIMITED



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.
– Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable

For VAMA INDUSTRIES LIMITED

Natchana R. K.

Managing Director