

## 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: 13.11.2024 To, BSE LIMITED, C/O LISTING COMPLIANCE, PHIROZE JEEJEEBHOY TOWERS DALAL STREET MUMBAI- 400001

Dear Sir

# Sub: Outcome of Board Meeting held today i.e. 13.11.2024

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 ie. 13<sup>th</sup> November 2024 at the Registered Office of the Company which commenced at 14:05 P.M. and concluded at 14:47 P.M. inter-alia has considered and approved

- 1. Unaudited Results for Half Year / Second Quarter ended on 30<sup>th</sup> September, 2024 with Limited Review Auditor Report Issued by Statutory Auditor M/s S N SHAH AND ASSOCIATES
- 2. Related Party Transaction for 01.04.2024 to 30.09.2024 Note Xbrl also uploaded
- 3. Statement of Deviation of Right Issue Share Note Xbrl also uploaded

The aforesaid intimation is also being hosted on the website of the Company www.vsmil.in

We request you to take above matter on your record. Thanking You,

For: VMS INDUSTRIES LIMITED

MANOJKUMAR JAIN MANAGING DIRECTOR DIN: 02190018





Independent Auditor's Review Report On Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of VMS Industries Limited Pursuant to the Regulations 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

- We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of VMS Industries Limited ("the Company"), for the quarter ended on 30<sup>th</sup> September, 2024 and year to date results from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 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 which is the responsibility of the Company's Management 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') read with relevant rules issued there-under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Obligations and Disclosure Requirements. Our responsibility is to express a conclusion on the Statement based on our review.



Ahmedabad (HO) Sapan House, C.G Road, Opp.Municipal Market, Navrangpura, Ahmedabad. © 9825048898, (O) 079-40098280.



Surat Branch 801, Center Point, Ring Road, Surat - 385002



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

- 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 is limited primarily to inquiries of company's personnel 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.
- 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 there-under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulations 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 SHAH & ASSOCIATES, CHARTERED ACCOUNTANTS, FIRM REC NO.: 109782Ws

FIROJ BODLA PARTNER M. NO.: 126770 DATE: NOVEMBER 13, 2024 PLACE: AHMEDABAD UDIN: 24126770BKAHEO2385

### VMS INDUSTRIES LIMITED

Regd. Office: 808-C-, Pinnacle Business Park, Corporate Road, Prahladnagar, Ahmedabad-380015 CIN : L74140GJ1991PLC016714 website : www.vmsil.com email : Info@vmsil.in Tel : Ph. No.: +91-79-40320484

hear	Statement of Un-Audited Standalone Fir	ancial Results for	the Quarter and I	Half-Year ended or	September 3	0. 2024	[Rs. In Lakhs]	
	· · · · · · · · · · · · · · · · · · ·	a service and the service of the ser	Distance Aurou	MARCHAR STREET		alf Year ended	For the Year ended	
No.	Particulars	Quarter ended September 30,2024	Quarter ended June 30,2024	Quarter ended September 30,2023	Half Year ended September 30,2024	Half Year ended September 30,2023	Year ended on Marc 31, 2024	
( nrs		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
	Income							
[a]	Revenue From Operations	9,747.41	10,542.44	8,756.82	20,289.85	10,094.75	26,637.2	
[b]	Other Income	264.83	18.01	59.39	282.84	151.53	447.0	
ш	Total Income(a+ b)	10,012.24	10,560.45	8,816.21	20,572.69	10,246.28	27,084.3	
m	Expenses:							
(a)	Cost of Materials Consumed	4,146.25	6,766.29	4,068.17	10,912.54	4,074.72	14,362.8	
[b]	Purchase of Stock in Trade	5,929.30	3,511.41	4,013.45	9,440.71	5,324.40	10,986.1	
[c]	Changes in Inventories of Finished Goods, Work in Progress and Stock in -Trade	(558.26)	(256.87)	-	(815.13)		(471,9	
[d]	Employees Benefits Expenses	88.96	94.73	62.47	183.69	71,78	296.2	
[e]	Finance Costs	141.13	140.47	106.63	281.60	152.12	164,3	
(f)	Depreciation and Amortisation Expenses	15.42	20.23	9.98	35.65	19.77	45.19	
[g]	Other Expenses	152.07	197.75	298.89	349.82	324.43		
IV	Total Expenses	9,914.87	10,474.01	8,559.59	20,388.88	9,967.22	26,239.63	
v	Profit/(Loss) before exceptional and extraordinary items and tax (III- IV)	97.37	86.44	256.62	183.81	279.06		
VI	Exceptional Items						844.64	
VII	Profit Before Extraordinary Items and Tax (V-VI)	97.37	86.44	256.62	183.81	270.05	-	
VIII	Extraordinary Items		-	-	103.01	279.06	844.64	
IX	Profit Before Tax (VII-VIII)	97.37	86.44	256.62		770.05		
x	Tax Expenses:	57.57	00.44	230.02	183.81	279.06	844.64	
(a)	Current Tax	(24.75)	(23.74)	(65.63)	(40,40)	(10.00)		
(b)	Deferred Tax	(0.43)	(2.09)	(65.62)	(48.49)	(72.02)	(212.73	
(c)	MAT Cedit Entitlement	(0.43)	(2.05)	(0.86)	(2.52)	(1.74)	(0.38	
(d)	Income tax of earlier years			· · ·				
-	Total Tax Expenses	(25.18)	(25.83)	155 481	-	-	191	
X!	Profit(loss) for the Period from Continuing operations(IX-X)		e	(66.48)	(51.01)	(73.76)	(213.11	
-	Profit(loss) for the Period from Discontinuing operations	72.19	60.61	190.14	132.80	205.30	631.53	
-	Tax expenses of Discontinuing operations			•		•		
	Profit(loss) for the Period from discontinuing operations (after tax) (XII-					· · ·		
-	XIII)	221	3		-	-	54 (L)	
(V I	Net Profit(loss) for the Period (XI-XIV)	72.19	60.61	190.14	132.80	205.30	631,53	
VI (	Other Comprehensive Income							
a] l	terns that will not be reclassified to Profit or Loss (Net of Tax)	140						
	terns that will be reclassified to Profit or Loss (Net of tax)							
	Total Comprehensive income for the period (XV+XVI) (Comprising Profit/(Loss) and other Comprehensive income for the period)	72.19	60.61	190.14	132.80	205.30	631.53	
/111 P	Paid-up equity share capital (face value of Rs.10)	2,447.34	2,447.34	1,647.34	2,447.34	1,647.34	1 647 34	
IX R	Reserves / Other Equity	6,729.75	7,014.73	4,316.94	6,729.75	4,316.94	4,746.00	
XΕ	arning per equity Shares(before extra-ordinary Items)				-,		4,740.00	
a] B	asic	0.31	0.26	1,16	0.57	1.25	3.00	
) D	iluted	0.31	0.26	1.16	0.57	1,25	3,83	
	arning per equity Shares(after extra-ordinary Items)			2.10	0.37	1,25	3,83	
	asic liluted	0.31	0,26	1.16	0.57	1.25	3,83	



Based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Board of Directors evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments namely i. Manufacturing and ii. Trading. Accordingly, information has been presented along these business segments which have been defined based nature of busines activities. The segment-wise information regarding operational revenue and profitability have been given as under:

		THE REPORT OF THE	or the Quarter and	A SHE IN A STOCK		alf Year ended	For the Year ended	
No.	Particulars	Quarter ended September 30,2024	Quarter ended June 30,2024	Quarter ended September 30,2023	Half Year ended September 30,2024	Half Year ended September 30,2023	Year ended on Mar 31, 2024	
943		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
1	Segement Value of Revenue From Operations							
[a]	Manufacturing	3,915.88	7,524.79	4,651.56	11,440.67	4,674,31	16,007.	
[b]	Trading	5,831.53	3,017,65	4,105.26	8,849.18	5,420.44	10,630	
11	Total Revenue From Operations(a+ b)	9,747.41	10,542.44	8,756.82	20,289.85	10,094.75	26,637	
III	Segment Results [EBIDTA]							
[a]	Manufacturing	(145.55)	207.92	272.09	62.37	264.78	610	
[b]	Trading	140.62	27.22	41.75	167.84	34.64	10	
IV	Total Segment Profit Before Depreciation, Interest, Tax & Other Income	(4.93)	235.14	313.84	230.21	299.42	621	
[a]	Manufacturing	11007		010101	LUGILI	233,44	02.1	
1	Less: Depreciation	(15.00)	(19.83)	(9.67)	(34.83)	(19,19)	[44	
ii	Less: Finance Expenses	(95.02)	(113.80)	(85.63)	(208.82)	(107.73)	(72	
iii	Add: Other Income	71.62	6.99	25.19	78,61	44.27	130	
	Manufacturing-Segement Results Before Tax	(183.95)	81.28	201.98	(102.67)	182.13	624	
[b]	Trading							
1	Depreciation	(0.41)	(0.41)	(0.32)	(0,82)	(0.59)	(1	
ii .	Finance Expenses	(46.12)	(26.66)	(20.99)	(72,78)	(44.38)	(91	
iii	Add: Other Income	193,23	11.01	34,20	204.24	107.26	316	
	Trading-Segement Results Before Tax	287.32	11.16	54.64	298.48	96.93	234	
V	Total Segment Profit Before Tax [IV(a)+IV(b)]	103.37	92.44	256.62	195.81	279.06	858	
VI	Tax Expenses							
a)	Manufacturing							
1	Less: Current Tax	47.38	(21.04)	(52.02)	26,34	(47.91)	(157	
ii	Add/(Less): Deferred Tax	(0.43)	(2.09)	(0.86)	(2,52)	(1.74)	(0	
iii	Add: MAT Credit Entitlement							
-	Manufacturing-Segement Results After Tax	(137.00)	58.15	149.10	(78.85)	132.48	466	
(b)	Trading							
[b] 1	Less: Current Tax	(70.43)	10.703	112.00	(74.00)	124.445		
ii	Add/(Less): Deferred Tax	(72.13)	(2.70)	(13.60)	(74.83)	(24.11)	(55	
iii	Add: MAT Credit Entitlement			· · · · ·				
	Trading-Segement Results After Tax	215.19	8.46	41.04	223.65	72.82	170	
/11	Total Segment Profit After Tax [V-VI]	78.19	66.61	190.14	144.80	205.30	179	
	Total beginanter tax (* *)	70.15	00.01	130.14	144.00	205.30	043	
/111	Add/(Less): Unallocable Items	(6.00)	(5.00)		(12.00)		(14	
		[0.00]	10.00)		(12.00)		(14	
IX	Net Profit After Tax [VIII-IX]	72.19	60.61	190.14	132.80	205.30	631	
						200.50		
х	Segment Assets							
i	Manufacturing	4,812.36	9,535.39	4,022.39	4,812.36	4,022,39	10,475	
ii -	Trading	9,890.61	8,639.15	7,179.06	9,890.61	7,179.06	6,645	
iii	Unallocable Assets	290.26	307.49	46.91	290,26	46,91	58	
	Total Segment Assets	14,993.23	18,482.03	11,248.36	14,993.23	11,248.36	17,179	
XI	Segment Liabilities							
i	Manufacturing	1,205,51	6,039.66	2,171.23	1,205.51	2,171,23	8,003	
ii	Trading	4,608.98	2,978.55	3,112.85	4,608.98	3,112.85	2,695	
ii	Unallocable Liabilities	1.65	1.75	-	1,65		87	
	Mart 6							
-	Total Segment Liabilitles	5,816.14	9,019.96	5,284.08	5,816.14	5,284.08	10,785	
	Capital Employed							
11	Capital Employed	0.447.01	2 4 4 2 4 1	1	0.4479.03			
	Equity Share Capital	2,447.34	2,447.34	1,647.34	2,447.34	1,647.34	1,647	
ii -	Other Equity	6,729.75	7,014.73	4,316.94	6,729.75	4,316.94	4,746	
-	Total Capital Employed	9,177.09	0.463.07	5,964,78	0 177 00	E 064 22		
	rotal capital clipitoyed	9,177.09	9,462.07	5,964,78	9,177.09	5,964.28	6,393	

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MANOJ KUMARIAIN Managing Disector (DIN:02190018)

#### VMS INDUSTRIES LIMITED

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No.		30, 2024 30.09.2024	31.03.2024
	Particulars	and the second se	the strength of the state of th
1	ASSET:	Un-Audited	Audited
1	Non-Current Assets:		
[0]	Property, Plant and Equipment	624.98	630.9
[b]	Capital Work in Progress	024,56	030.5
[C]	Other Intangible Assets		
[d]	Investment Property		
[e]	Goodwill		
[f]	Other Intangible Assets	-	
_	Intangible Assets Under Development		
[h]	Financial Assets		
1.1	(i) Investment		
- 1	(ii) Trade Receivables		
	(iii) Long Term Loans and Advances		
	(iv) Other Non-Current Financial Assets	36.01	7.8
(i)	Deferred Tax Assets (Net)	50.01	7.0
[j]	Other Non-Current Assets	235.23	3.6
hì 1	Total Non-Current Assets	896.22	THE R. P. LEWIS CO., NAME AND ADDRESS OF TAXABLE PARTY.
2	Current Assets:	090.22	642.3
	Invetories	2 001 70	4 000 0
	Financial assets:	2,981.70	4,089.9
[b]			
	(i) Investments		
	(ii) Trade and Other Receivables	4,259.17	3,339.3
	(iii) Cash and Cash Equivalents	3,262.54	5,930.0
	(iv) Bank Balance Other Than Above	-	
_	(v) Loan and Advances	3,280.12	2,886.6
	(iv) Others Current Financial Assets	1.90	0.9
	Current Tax Assets(Net)	48.61	+
[d]	Other Current Assets	262.97	290.0
	Total Current Assets	14,097.01	16,536.8
	TOTAL ASSETS(1+2)	14,993.23	17,179.1
	EQUITY AND LIABILITIES:		
	EQUITY AND LIABILITIES:		
1			
1	Equity		
	Equity (i) Equity Share Capital	2,447.34	
	Equity (i) Equity Share Capital (ii) Other Equity	6,729.75	4,746.0
1	Equity (i) Equity Share Capital (ii) Other Equity Total Equity		4,746.0
2	Equity (i) Equity Share Capital (ii) Other Equity Total Equity Total Equity Liabilities	6,729.75	4,746.0
2	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilites:	6,729.75	4,746.0
2	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities:  (i) Financial Liabilities	6,729.75 9,177.09	4,746.0 6,393.3
1	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilites:  (i) Financial Liabilities  (1) Borrowings	6,729.75	4,746.0 6,393.3
1	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities:  (i) Financial Liabilities  (1) Borrowings (2) Trade Payables	6,729.75 9,177.09	4,746.0 6,393.3
1	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilites:  (i) Financial Liabilities  (1) Borrowings	6,729.75 9,177.09	1,647.3 4,746.0 6,393.3 279.7
2	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (1) Borrowings (2) Trade Payables (3) Other Non-Current Financial Liabilities (ii) Provisions	6,729.75 9,177.09 236.93	4,746.0 6,393.3
2	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (1) Borrowings (2) Trade Payables (3) Other Non-Current Financial Liabilities	6,729.75 9,177.09 236.93 - -	4,746.0 <b>6,393.3</b> 279.7 - -
1	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (1) Borrowings (2) Trade Payables (3) Other Non-Current Financial Liabilities (ii) Provisions	6,729.75 9,177.09 236.93 - -	4,746.0 6,393.3 279.7
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (i) Financial Liabilities  (1) Borrowings  (2) Trade Payables  (3) Other Non-Current Financial Liabilities  (ii) Provisions  (iii) Deferred Tax Liabilities (Net)  (iv) Other Non-Current Liabilities  Total Non-Current Liabilities	6,729.75 9,177.09 236.93 - - - 62.78	4,746.0 6,393.3 279.7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilites:  (i) Financial Liabilities  (i) Financial Liabilities  (2) Trade Payables  (3) Other Non-Current Financial Liabilities  (ii) Provisions  (iii) Deferred Tax Liabilities (Net)  (iv) Other Non-Current Liabilities	6,729.75 9,177.09 236.93 - - - 62.78 -	4,746.0 6,393.3 279.7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (i) Financial Liabilities  (1) Borrowings  (2) Trade Payables  (3) Other Non-Current Financial Liabilities  (ii) Provisions  (iii) Deferred Tax Liabilities (Net)  (iv) Other Non-Current Liabilities  Total Non-Current Liabilities	6,729.75 9,177.09 236.93 - - - 62.78 -	4,746.0 6,393.3 279,7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (1) Borrowings  (2) Trade Payables  (3) Other Non-Current Financial Liabilities  (ii) Provisions  (iii) Deferred Tax Liabilities (Net)  (iv) Other Non-Current Liabilities  Current Liabilities:  (i) Financial Liabilities:  (i) Financial Liabilities:  (i) Borrowings	6,729.75 9,177.09 236.93 - - - 62.78 -	4,746.0 6,393.3 279,7 - - - - 60.2 340.0
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (1) Borrowings  (2) Trade Payables  (3) Other Non-Current Financial Liabilities  (ii) Provisions  (iii) Deferred Tax Liabilities (Net)  (iv) Other Non-Current Liabilities  Current Liabilities:  (i) Financial Liabilities:  (i) Financial Liabilities:  (i) Borrowings	6,729.75 9,177.09 236.93 - - - 62.78 - 299.71	4,746.0 6,393.3 279,7 - - - - 60.2 340.0
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities:  (i) Financial Liabilities  (1) Borrowings (2) Trade Payables (3) Other Non-Current Financial Liabilities (ii) Provisions (iii) Deferred Tax Liabilities (Net) (iv) Other Non-Current Liabilities  Current Liabilities:  (i) Financial Liabilities:	6,729.75 9,177.09 236.93 - - - 62.78 - 299.71	4,746.0 6,393.3 279.7 - - - 60.2 340.0 1,963.3
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (1) Borrowings (2) Trade Payables (3) Other Non-Current Financial Liabilities (ii) Provisions (iii) Deferred Tax Liabilities (Net) (iv) Other Non-Current Liabilities  Current Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Borrowings (2) Current Maturities of Long Term Borrowings	6,729.75 9,177.09 236.93 - - - 62.78 - 299.71 1,831.34	4,746.0 6,393.3 279.7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity         (i) Equity Share Capital         (ii) Other Equity         Total Equity         Liabilities         Non-Current Liabilites:         (i) Financial Liabilities         (i) Financial Liabilities         (i) Provisions         (ii) Provisions         (iii) Deferred Tax Liabilities (Net)         (iv) Other Non-Current Liabilities         Total Non-Current Liabilities         Current Liabilities         (iv) Other Non-Current Liabilities         (iv) Other Non-Current Liabilities         (iv) Other Non-Current Liabilities         Current Liabilities:         (i) Financial Liabilities:         (i) Borrowings         (i) Borrowings         (2) Current Maturities of Long Term Borrowings         (3) Trade Payables         - Total Outstanding Dues of Micro Enterprises and Small Enterprises	6,729.75 9,177.09 236.93 - - - 62.78 - 299.71 1,831.34 3,487.15	4,746.0 6,393.3 279.7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities:  (i) Financial Liabilities  (i) Financial Liabilities (ii) Provisions (ii) Provisions (iii) Deferred Tax Liabilities (Net) (iv) Other Non-Current Liabilities  Current Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Sinancial Liabilities: (i) Si	6,729.75 9,177.09 236.93 - - - 62.78 - 299.71 1,831.34	4,746.0 6,393.3 279.7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilites:  (i) Financial Liabilities  (2) Trade Payables (3) Other Non-Current Financial Liabilities  (ii) Provisions (iii) Deferred Tax Liabilities (Net) (iv) Other Non-Current Liabilities  Current Liabilities:  (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Total Non-Current Maturities of Long Term Borrowings (3) Trade Payables - Total Outstanding Dues of Micro Enterprises and Small Enterprises - Total Outstanding Dues of Creditors Other Than Above	6,729.75 9,177.09 236.93 - - 62.78 - 299.71 1,831.34 3,487.15 - 3,487.15	4,746.0 6,393.3 279.7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (1) Borrowings (2) Trade Payables (3) Other Non-Current Financial Liabilities (ii) Provisions (iii) Deferred Tax Liabilities (Net) (iv) Other Non-Current Liabilities  Current Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Sinancial Liabilities: (i) Total Non-Current Maturities of Long Term Borrowings (3) Trade Payables - Total Outstanding Dues of Micro Enterprises and Small Enterprises - Total Outstanding Dues of Creditors Other Than Above (ii) Other Current Liabilities	6,729.75 9,177.09 236.93 - - - 62.78 - 299.71 1,831.34 3,487.15	4,746.0 6,393.3 279.7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity         (i) Equity Share Capital         (ii) Other Equity         Total Equity         Liabilities         Non-Current Equity         Liabilities         (i) Financial Liabilities         (i) Financial Liabilities         (i) Financial Liabilities         (i) Provisions         (ii) Provisions         (iii) Deferred Tax Liabilities (Net)         (iv) Other Non-Current Liabilities         Current Liabilities         (i) Financial Liabilities:         (i) Provisions         (ii) Other Non-Current Liabilities         (iv) Other Non-Current Liabilities         Current Liabilities:         (i) Financial Liabilities:         (i) Borrowings         (2) Current Maturities of Long Term Borrowings         (3) Trade Payables         - Total Outstanding Dues of Micro Enterprises and Small Enterprises         - Total Outstanding Dues of Creditors Other Than Above         (ii) Other Current Liabilities         (iii) Other Current Liabilities	6,729.75 9,177.09 236.93 - - 62.78 - 299.71 1,831.34 3,487.15 - 3,487.15	4,746.0 6,393.3 279.7 - - - - - - - - - - - - - - - - - - -
1 2 [a]	Equity  (i) Equity Share Capital  (ii) Other Equity  Total Equity  Liabilities  Non-Current Liabilities  (i) Financial Liabilities  (1) Borrowings (2) Trade Payables (3) Other Non-Current Financial Liabilities (ii) Provisions (iii) Deferred Tax Liabilities (Net) (iv) Other Non-Current Liabilities  Current Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Financial Liabilities: (i) Sinancial Liabilities: (i) Total Non-Current Maturities of Long Term Borrowings (3) Trade Payables - Total Outstanding Dues of Micro Enterprises and Small Enterprises - Total Outstanding Dues of Creditors Other Than Above (ii) Other Current Liabilities	6,729.75 9,177.09 236.93 - - 62.78 - 299.71 1,831.34 3,487.15 - 3,487.15	4,746.0 6,393.3

Date: 13th November, 2024 Place: Ahmedabad



MANOJ KUMAR JAIN Managing Director (DIN:02190018)

FOR AND ON BEHALF OF THE BOARD VMS INDUSTRIES LTD

#### VMS INDUSTRIES LIMITED

Regd. Office: 808-C-, Pinnacle Business Park, Corporate Road, Prahladnagar, Ahmedabad-380015 CIN : L74140GJ1991PLC016714 website : www.vmsil.com email : info@vmsil.com Tol : Ph. No.: +91-79-40320484

STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

0.0		FOR THE HALF HEAD	ENIDED	[Rs. In Lakhs] FOR THE HALF YEAR ENDED		
SR. NO.	PARTICULARS	FOR THE HALF YEAR 30-Sep-24	ENDED		ep-23	
	PARTICULARS	and the second se	OUNT	AMOUNT	AMOUNT	
	· · ·					
	PROFIT BEFORE TAX		183.81		279.0	
	ADJUSTMENTS FOR:					
	Depreciation and Amortization Expense	35.65		19.77		
	Finance Cost	281.60		152.12		
	Interest Income	(277.48)		(146.82)		
	Rent Income	(3,84)		(3.54)		
	Profit on Sale of Shares					
	Loss On Sale of Fixed Assets	-				
	Prior Period Expenses/(Income) (Net)			· · · · · · · · · · · · · · · · · · ·		
	Share of Profit From Partnership Firm	2				
-			35.93		21.5	
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		219.74		300.5	
	ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL:					
	Inventories	1,108.20		132,19		
	Trade Receivables	(919.84)		(1,802.49)		
	Non-Current Loans & Advances	(28.21)				
	Other Current Assets, Current Loans & Advances	(367.45)		64.04		
_	Trade Payables	(4,788,69)		1,996,44		
	Other Current Liabilities	(8.68)		129,89		
			(5,004.67)		520.0	
	CASH GENERATED FROM OPERATIONS		(4,784.93)		820.6	
	Income Tax Paid		(97.10)		(44.6	
	NET CASH FROM OPERATING ACTIVITIES		(4,882.03)	C	776.0	
I.	CASHFLOW FROM INVESTING ACTIVITIES					
	Purchase of Property, Plant and Equipment	(29.68)		(1.58)		
	Sale of Property, Plant and Equipment					
	Purchase of Non-Current/Current Investments			-		
	Sale of Non-Current/Current Investments/Change in Classification			-		
	Rent Received	3.84		3.54		
	Interest Received	277.48		146.82		
	Share Of Profit From Partnership Firm	-				
	NET CASH FROM/(USED) IN INVESTING ACTIVITIES		251.64	· · · · · · · · · · · · · · · · · · ·	148.7	
					11/	
l.	CASHFLOW FROM FINANCING ACTIVITIES					
	Proceeds from Issue of Share Capital (Face Value)	800.00		-		
	Proceeds from Issue of Share Capital (Securities Premium)	2,000.00				
	Share Issue Expenses	(258.30)				
	Dividend Paid	(122.37)				
	Proceeds/(Repayment) Of Non-Current Borrowings (Net)	(111.31)		(70.60)		
	Proceeds/(Repayment) Of Current Borrowings	(63,52)	10	202,32		
	Finance Cost	(281.60)		(152.12)		
	NET CASH FROM/(USED) FINANCING ACTIVITIES		1,962.90		(20.4	
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS [I+II+III]					
			(2,667.49)		904.3	
	CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR		5,930.03		1,863.4	
	CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR		3,262.54		2,767.1	

Notes:

1 The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statements of Cash Flow ".

2 Direct Taxes Paid are treated as arising from Operating Activities without their bifurcation into Investing and Financing Activities.

3 Figures of the previous half year have been regrouped wherever necessary to make them comparable with the figures of the current period.

Date: 13th November, 2024 Place: Ahmedabad



FOR AND ON BEHALF OF THE BOARD VMS INDUSTRIES LTD MANOJ KUMAR JAIN Managing Director (DIN:02190018)

IRs. In Lakhs]

\*

The financial resuts of the company for the quarter and half year ended on 1 recommended by the Audit Committee and approved by the Board of Direct 13th November, 2024. The results are being published in accordance with R and Disclosure Requirements) Regulations, 2015. Based on the management approach as defined in Ind-AS-108 "Operating Se maker evaluates performance of the company and allocates resources base indicators by business segments and accodingly the company has identified [Ship-Breaking] and Trading, the details whereof have been given above. The financial results of the company have been prepared in accordance with notified under the Companies (Indian Accounting Standards) Rules, 2015 as Accounting Standards) (Amendment) Rules, 2016. The company has issued 80,00,000 Equity Shares of face value of ₹ 10/- eac premium of ₹ 25) on right issue basis on 22/05/2024 in the ratio of 16 Righ held by the Eligible Equity Shareholders of the Company on the Record Date through right issue (net of issue related expenses) are to be ultised for func- of the company and for general corporate purposes. The funds raised throu company is as under: Sources of Funds Process from Right Issue (80,00,000 Equity Shares of Face Value of Rs. 10 each issued @ 35 per shares (Face Value Per Share Rs. 10+Securities Total	tors of the Company in the legulation 33 of the SEBI (L egments", the Chief Opera d on the analysis of various two reportable segments i h Indian Accounting Standa amended by the Compani h for cash at a price of ₹ 32 ts Equity Shares for every 3 a i.e. 18th April, 2024. The ding long-term working cap	ir meeting held on isting Obligations ting Decision s performance .e. Manufacturing ards(IND AS) es (Indian 5 (Including a 33 Equity Shares funds raised oital requirements
<ul> <li>13th November, 2024. The results are being published in accordance with R and Disclosure Requirements) Regulations, 2015.</li> <li>Based on the management approach as defined in Ind-AS-108 "Operating Se maker evaluates performance of the company and allocates resources base indicators by business segments and accodingly the company has identified [Ship-Breaking] and Trading, the details whereof have been given above.</li> <li>The financial results of the company have been prepared in accordance with notified under the Companies (Indian Accounting Standards) Rules, 2015 as Accounting Standards) (Amendment) Rules, 2016.</li> <li>The company has issued 80,00,000 Equity Shares of face value of ₹ 10/- eac premium of ₹ 25) on right issue basis on 22/05/2024 in the ratio of 16 Righ held by the Eligible Equity Shareholders of the Company on the Record Date through right issue (net of issue related expenses) are to be ulitised for funct of the company and for general corporate purposes. The funds raised throu company is as under:</li> </ul>	egulation 33 of the SEBI (L egments", the Chief Opera d on the analysis of various two reportable segments i h Indian Accounting Standa amended by the Compani h for cash at a price of ₹ 32 is.e. 18th April, 2024. The ding long-term working cap gh right issue and its utilisa [Amounts In Lakhs] Amount Raised 2,800.00	isting Obligations ting Decision s performance .e. Manufacturing ards(IND AS) es (Indian 5 (Including a 33 Equity Shares funds raised oital requirements
<ul> <li>Based on the management approach as defined in Ind-AS-108 "Operating Semaker evaluates performance of the company and allocates resources base indicators by business segments and accodingly the company has identified [Ship-Breaking] and Trading, the details whereof have been given above.</li> <li>The financial results of the company have been prepared in accordance with notified under the Companies (Indian Accounting Standards) Rules, 2015 as Accounting Standards) (Amendment) Rules, 2016.</li> <li>The company has issued 80,00,000 Equity Shares of face value of ₹ 10/- eac premium of ₹ 25) on right issue basis on 22/05/2024 in the ratio of 16 Righ held by the Eligible Equity Shareholders of the Company on the Record Date through right issue (net of issue related expenses) are to be ulitised for funct of the company and for general corporate purposes. The funds raised throu company is as under:</li> </ul>	d on the analysis of various two reportable segments i h Indian Accounting Standa amended by the Compani h for cash at a price of ₹ 35 ts Equity Shares for every 3 e i.e. 18th April, 2024. The ding long-term working cap gh right issue and its utilisa [Amounts In Lakhs] Amount Raised 2,800.00	s performance i.e. Manufacturing ards(IND AS) es (Indian 5 (Including a 33 Equity Shares funds raised iital requirements
Based on the management approach as defined in Ind-AS-108 "Operating Semaker evaluates performance of the company and allocates resources base indicators by business segments and accodingly the company has identified [Ship-Breaking] and Trading, the details whereof have been given above.         Based on the company and allocates resources base indicators by business segments and accodingly the company has identified [Ship-Breaking] and Trading, the details whereof have been given above.         Based on the companies (Indian Accounting Standards) Rules, 2015 as Accounting Standards) (Amendment) Rules, 2016.         The company has issued 80,00,000 Equity Shares of face value of ₹ 10/- eac premium of ₹ 25) on right issue basis on 22/05/2024 in the ratio of 16 Righ held by the Eligible Equity Shareholders of the Company on the Record Date through right issue (net of issue related expenses) are to be ulitised for funct of the company and for general corporate purposes. The funds raised throu company is as under:         Sources of Funds         Process from Right Issue (80,00,000 Equity Shares of Face Value of Rs. 10 each issued @ 35 per shares (Face Value Per Share Rs. 10+Securities	d on the analysis of various two reportable segments i h Indian Accounting Standa amended by the Compani h for cash at a price of ₹ 35 ts Equity Shares for every 3 e i.e. 18th April, 2024. The ding long-term working cap gh right issue and its utilisa [Amounts In Lakhs] Amount Raised 2,800.00	s performance i.e. Manufacturing ards(IND AS) es (Indian 5 (Including a 33 Equity Shares funds raised bital requirements
The financial results of the company have been prepared in accordance with notified under the Companies (Indian Accounting Standards) Rules, 2015 as Accounting Standards) (Amendment) Rules, 2016. The company has issued 80,00,000 Equity Shares of face value of ₹ 10/- eac premium of ₹ 25) on right issue basis on 22/05/2024 in the ratio of 16 Righ held by the Eligible Equity Shareholders of the Company on the Record Date through right issue (net of issue related expenses) are to be ulitised for funct of the company and for general corporate purposes. The funds raised throu company is as under:           Sources of Funds           Process from Right Issue (80,00,000 Equity Shares of Face Value of Rs. 10 each issued @ 35 per shares (Face Value Per Share Rs. 10+Securities	amended by the Compani h for cash at a price of ₹ 35 ts Equity Shares for every 3 e i.e. 18th April, 2024. The ding long-term working cap gh right issue and its utilisa [Amounts In Lakhs] Amount Raised 2,800.00	es (Indian 5 (Including a 33 Equity Shares funds raised bital requirements
premium of ₹ 25) on right issue basis on 22/05/2024 in the ratio of 16 Right held by the Eligible Equity Shareholders of the Company on the Record Date through right issue (net of issue related expenses) are to be ulitised for func- of the company and for general corporate purposes. The funds raised throu- company is as under: Sources of Funds Process from Right Issue (80,00,000 Equity Shares of Face Value of Rs. 10 each issued @ 35 per shares (Face Value Per Share Rs. 10+Securities	ts Equity Shares for every 3 e i.e. 18th April, 2024. The ding long-term working cap gh right issue and its utilisa [Amounts In Lakhs] Amount Raised 2,800.00	33 Equity Shares funds raised ital requirements
Process from Right Issue (80,00,000 Equity Shares of Face Value of Rs. 10 each issued @ 35 per shares (Face Value Per Share Rs. 10+Securities	Amount Raised 2,800.00	
Process from Right Issue (80,00,000 Equity Shares of Face Value of Rs. 10 each issued @ 35 per shares (Face Value Per Share Rs. 10+Securities	Amount Raised 2,800.00	
Process from Right Issue (80,00,000 Equity Shares of Face Value of Rs. 10 each issued @ 35 per shares (Face Value Per Share Rs. 10+Securities	2,800.00	
Process from Right Issue (80,00,000 Equity Shares of Face Value of Rs. 10 each issued @ 35 per shares (Face Value Per Share Rs. 10+Securities		
Total	2,800.00	
	Amount	
Utilisation/Application of Funds Raised	Utilised/Applied	
1 . Fixed Deposits with Bank for Utilisation Against Letter of Credit (LC)	2,300.00	
issued to supplier of goods. (WorkIng Capital) 2. Payment of Expenses Incurred on Right Issue	260.87	
2. Payment of Expenses mouned on Alghensade	200.07	
3. General Corporate Purposes (Balance Amount)	239.13	e - 2
Total	2,800.00	
5 During the quarter ended 30th September, 2024, the Board of Directors of July, 2024 approved interim dividend of Re. 0.50 per equity on 2,44,73,391 company.		
Company had received Nil complaint from shareholder during the Quarter $\frac{1}{5}$	ended on 30.09.2024.	
7 Comparative figures have been rearranged/regrouped wherever necessary. The above rearranged regrouped wherever necessary.		ويتعامموا ومست
The above results of the Company are available on the Company's website v 3	www.vmsii.in and also on v	www.bseindia.com
	FOR AND ON BEHA	
UST	RIES	IS INDUSTRIES LTD
9	JEI Y	ce
(=(,))		ANOJ KUMAR JAIN
STE	Im	Managing Directo
1	-0/	(DIN: 02190018

MTROLIIntercritemIntercritemImage	Name of Relative	Division	Division Nature of Transaction	Amount (Rs.)	Nature of Relation	Dr./Cr.	Amount (Be )	
Interform         Director Remuneration         Director         Cr.         Director         Cr.           Romel         I         I         Director Remuneration         12.00         Director         Cr.         Image           Romel         I         I         Director Remuneration         12.00         Director         Cr.         Image           Stary         Salay         Salay         Director         Cr.         Director         Cr.         Image           Stary         Trading         Salay         Advances         Director         Cr.         Image         Image           Trading         Salay         Advances         Company Secretary         Director         Cr.         Image         Image           Trading         Kalvances/Dissing         Kalvances/Dissing         Company Secretary         Director         Dire	INDIVIDUAL WITH CONTROL			(From 01.04.2024 to 30.09.2024)		-10/10	Relarce	
Id allantId allant <td>Manoj Kumar Jain</td> <td></td> <td>Director Remuneration</td> <td></td> <td>Director</td> <td></td> <td>nalalive</td> <td></td>	Manoj Kumar Jain		Director Remuneration		Director		nalalive	
comet         Image: comet	Sangeeta Jain		Director Remuneration	12.00	_	C.	1.65	
comet         i <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td>		-						_
Image: constraint of the second of the se	<u>Key Management Personnel</u>							
Induction         Interform         Interform <t< td=""><td>Manoj Kumar Jain</td><td></td><td></td><td></td><td>Director</td><td></td><td></td><td></td></t<>	Manoj Kumar Jain				Director			
SBDSalary TadingSalary Salary AdvancesSalary TradingSalary Salary (Advances)Salary Company SecretarySalary Company Secretary<	Sangeeta Jain			4	Director			
Trading Salary Advances TradingEading Salary Advances (Advances)Company SecretaryNTrading Robust Balance tectosing Balance tectosing TradingSalary Advances Salary AdvancesCompany SecretaryNTrading Balance tectosing Balance tectosing SBDSalary Advances Salary Closing Balance Balance tectosing SBDCompany SecretaryDr.Trading Balance tectosing Balance tectosing SBDSalary Closing Balance Balance tectosingCompany SecretaryDr.SBDSalary Closing Balance SBDSalary Closing Balance Balance tectosingCompany SecretaryDr.SBDSalary Closing Balance SBDSalary Closing Balance Balance tectosingSalary Closing Balance BalanceCompany SecretaryDr.SBDSalary Closing Balance SBDSalary Closing Balance SBDSalary Closing Balance Salary Closing BalanceSalary Closing Balance Salary Closing Bal	Hemal Patel	SBD	Salary	3.72	Company Secretary			
Trading     Ralary Advances/ (Advances)     Company Secretary     Display       Trading     Salary Advances     Company Secretary     Display       Trading     Radince Receivable (Dr.)     Company Secretary     Display       Trading     Balance Receivable (Dr.)     Company Secretary     Display       SBD     Salary Closing Balance     Company Secretary     Display       Indefectives are     SBD     Payable (Cr.)     Piceroson     Piceroson       Inding     Intercorporate Loans     5,294.00     Piceroson     Piceroson       Trading     Intercorporate Loans     5,294.00     Piceroson     Piceroson       Trading     Intercorporate Loans     5,094.90     Piceroson     Piceroson       SBD     Rent Received     Sign     Sign     Piceroson     Piceroson       SBD     Intercorporate Loans     Sign     Sign     Piceroson     Piceroson       SBD     Rent Received     Sign     Sign     Piceroson     Piceroson       SBD     Rent Received Balance     Sign     Sig	Hemal Patel		Salary	5	Company Secretary			
Trading Image         Salary Advances (Advances)Closing Balance Receivable (Dr.)         Company Secretary         Dr.           Trading         Radine Receivable (Dr.)         Company Secretary         Dr.         Company Secretary         Dr.           Trading         Salary Closing Balance         Company Secretary         Dr.         Company Secretary         Dr.           SBD         Salary Closing Balance         Company Secretary         Dr.         Company Secretary         Dr.           SBD         Salary Closing Balance         Company Secretary         Dr.         Company Secretary         Dr.           SBD         Salary Closing Balance         Salary Closing Balance         Company Secretary         Dr.         Company Secretary         Dr.           SBD         Payable (Cr.)         Salary Closing Balance         Salary Closing Balance         Salary Closing Balance         Salary Closing Balance (Dr.)         Salary Closing Balance (Dr.)         Company Secretary         Dr.         Company	Hemal Patel	Trading	Salary Advances (Advances)		Company Secretary		6.16	
Trading     (Advances)Closing       Balance Receivable (Dr.)     Company Secretary     Dr.       Trading     Salary-Closing Balance     -     company Secretary     Dr.       SBD     Salary-Closing Balance     -     2.02     CFO     -     CFO       SBD     Salary-Closing Balance     -     2.02     CFO     -     -       Trading     Intercorporate Loans     5,234.00     -     -     -     -       Trading     Intercorporate Loans     5,064.96     -     -     -     -       Trading     Intercorporate Loans     5,034.00     -     -     -     -			Salary Advances					
		Trading	(Advances)Closing					
Trading Payable (Cr.)Salary-Closing BalanceCompany SecretaryDr.SBDSalary-Closing BalanceCompany SecretaryDr.Company SecretaryDr.SBDSalary-Closing BalanceSalary-Closing BalanceSalary-Closing BalanceCFOPCSBDSalary-Closing BalanceSBDSalary-Closing BalanceCFOPCCSBDSalary-Closing BalanceSBDSalary-Closing BalanceCCCCCSBDItadingIntercorporate LoansCSSSSSSSTradingIntercorporate LoansCiosing Balance RentSSS	Hemal Patel		Balance Receivable (Dr.)		Company Secretary	Dr.		
SBDSalarySalaryCompositionComposi	Hemal Patel	Trading	Salary-Closing Balance Payable (Cr.)		Company Secretary	ž		
SBDSalaryClosing Balance $2.22$ CFO $\sim$ SBDPayable (Cr.)Salary-Closing Balance $\sim$ $\sim$ $\sim$ $\sim$ $\sim$ SBDPayable (Cr.) $\sim$ $\sim$ $\sim$ $\sim$ $\sim$ $\sim$ $\sim$ $\sim$ $\sim$ <i>Relatives are</i> IIntercorporate LoansIntercorporate Loans $\sim$ </td <td>TOTAL</td> <td></td> <td></td> <td></td> <td>Line in the second</td> <td>5</td> <td></td> <td></td>	TOTAL				Line in the second	5		
SBDSalary-Closing BalanceSalary-Closing BalanceSalary-Closing Balance <i>r Relatives are</i> EPayable (Cr.)MM <i>r Relatives are</i> Intercorporate LoansIntercorporate LoansMMTradingIntercorporate Loans $5,294.00$ MMTradingGiven $5,294.00$ MMTradingReceived Back $5,064.96$ MMTradingIntercorporate Loans $5,094.84$ MMTradingIntercorporate Loans $2,094.84$ MMTradingIntercorporate Loans $2,094.84$ MMSBDIntercorporate Loans $3.89$ MMSBDIntercorporate Loans $3.11.13$ MMSBDIntercorporate Loans $5.96$ MMReceived BackSold $3.66$ $3.66$ MSBDIntercorporate Loans $5.96$ MMReceived BackSold $5.96$ MMReceived BackSold $5.96$ MMReceived BackSoldSoldMMReceived BackSoldSoldMMReceived BackSoldSoldSoldMReceived BackSoldSoldSoldMReceived BackSoldSoldSoldMReceived BackSoldSoldSoldSoldReceived BackSoldSoldSoldSoldReceived BackSold <td< td=""><td>Amit Mandaliya</td><td>SBD</td><td>Salary</td><td>2.22</td><td>CFO</td><td></td><td></td><td></td></td<>	Amit Mandaliya	SBD	Salary	2.22	CFO			
r Relatives are       r        r		SBD	Salary-Closing Balance Payable (Cr.)					
r Relatives are       r        r								
Trading     Intercorporate Loans     5,294.00       Trading     Intercorporate Loans     5,064.96       Trading     Intercorporate Loans     80.40       Trading     Interest Received     30.40       Trading     Closing Balance (Dr.)     2,094.84       Rene Evende     3.89     11.113       SBD     Intercorporate Loans     11.13       SBD     Intercorporate Loans     5.96       Received Back     5.96     11.113	Entity in which Director Relatives are							
Trading     Intercorporate Loans     5,294.00       Trading     River     5,294.00       Trading     Intercorporate Loans     5,064.96       Trading     Intercorporate Loans     5,064.96       Trading     Intercorporate Loans     5,094.96       Trading     Intercorporate Loans     80.40       Trading     Intercorporate Loans     80.40       Trading     Closing Balance (Dr.)     2,094.84       Trading     Closing Balance (Dr.)     3.89       SBD     Rent Received     3.89       Intercorporate Loans     11.13       SBD     Intercorporate Loans       SBD     Intercorporate Loans       Received Back     5.96	interested							
Trading     Intercorporate Loans     Intercorporate Loans       Trading     Received Back     6,064.96       Trading     Interest Received     80.40       Trading     Closing Balance (Dr.)     2,094.84       Rent Received     3.89       Rent Received     11.13       Receivable (Dr.)     11.13       Intercorporate Loans     5.96       Received Back     5.96	VMS TMT Private Limited		Intercorporate Loans Given	5,294.00				
Trading     Interest Received     80.40     0       Trading     Closing Balance (Dr.)     2,094.84     0       Rent Received     3.89     0     0       Rent Received     3.89     0     0       Rent Received     13.13     11.13     0       Receivable (Dr.)     11.13     0     0       SBD     Intercorporate Loans     5.96     0       Received Back     5.96     0     0	VMS TMT Private Limited	Trading	Intercorporate Loans Received Back	6,064.96				
Trading     Closing Balance (Dr.)     2,094.84        Rent Received     3.89        Rent Received     3.89        Closing Balance Rent     3.89        Receivable (Dr.)     11.13       SBD     Intercorporate Loans       SBD     Intercorporate Loans       SBD     Intercorporate Loans       SBD     Received Back	VMS TMT Private Limited		Interest Received	80.40				
Rent Received     3.89       Closing Balance Rent     3.89       Receivable (Dr.)     11.13       SBD     Intercorporate Loans       SBD     Given       SBD     Intercorporate Loans       SBD     Intercorporate Loans       SBD     Received Back	VMS TMT Private Limited		Closing Balance (Dr.)	2,094.84				
Closing Balance Rent     Closing Balance Rent       Receivable (Dr.)     11.13       BD     Intercorporate Loans       SBD     Given       SBD     Intercorporate Loans       SBD     Intercorporate Loans       SBD     Received Back	VMS TMT Private Limited		Rent Received	3.89				1
SBD     Intercorporate Loans       Given     5.96       SBD     Intercorporate Loans       SBD     Intercorporate Loans       SBD     Received Back	VMS TMT Private Limited		Closing Balance Rent Receivable (Dr.)	11.13			TSU0	UES
SBD Intercorporate Loans Received Back 5 96	VMS TMT Private Limited		Intercorporate Loans Given	5.96		-	NI S	MIT
0.00	VMS TMT Private Limited		Intercorporate Loans Received Back	5.96			MI	EO

STATEMENT OF RELATED PARTY TRANSACTIONS

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General information about company						
Scrip Code*	533427					
NSE Symbol						
MSEI Symbol						
ISIN	INE932K01015					
Name of the listed entity	VMS INDUSTRIES LIMITED					



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Statement(1)	
Mode of Fund Raising	Rights Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	22-05-2024
Amount Raised (in Rs. Crores)	28
Report filed for Quarter ended	30-09-2024
Monitoring Agency	Not applicabl
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	Approved
Comments of the auditors, if any	No Comment



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## SOD30092024.html

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Right Issue for Working Capital	Not Applicable	28	0	28	0	



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	Signatory Details	
Name of signatory	MANOJKUMAR JAIN	
Designation of person	Managing Director	
Place	AHMEDABAD	
Date	13-11-2024	- <u>/</u>



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	VMS INDUSTRIES LIMITED			
CIN :	Regd. Office: 808-C-, Pinnacle Business Park, Corporate Road, Pra L74140GJ1991PLC016714 website : www.vmsil.com email : info@	hladnagar, Ahmed Øvmsil.in Tel : Ph. I	abad-380015 No.: +91-79-40320	0484
E	KTRACT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QL	JARTER ENDED ON	<b>30TH SEPTEMBER</b> ,	2024
			[Rs. In Lakhs]	
	Particulars	For the Quar	For the Quarter Ended	
	T of real of S	30-09-2024	30-09-2023	31-03-2024
		Un-audited	Un-audited	Audited
Total income from op	erations ( net )	9,747.41	8,756.82	26,637,28
Net Profit / (Loss) for	the period ( before tax , Exceptional and / or Extra Ordinary items)	97.37	256.62	844.64
Net profit / (Loss) for	the period after tax (after Exceptional and/or Extraordinary items)	72.19	190.14	631.53
	Income for the period [Comprising Profit / (Loss) for the period (after tax) sive Income (after tax)]	72.19	190.14	631,53
Equity Share Capital		2,447.34	1,647.34	1,647.34
Reserves (excluding R as shown in the Audi	evaluation Reserve ted Balance sheet of previous year)	6,729.75	4,316.94	4,746.00
Earnings Per Share (of	Rs. 10/- each) (for continuing and discontinued operations) -	5,72575	4,510.54	4,740.00
(a) Basic		0.31	1.16	3.83
(b) Diluted		0.31	1.15	3.83

Note :

1. The above is an extract of the detailed format of Quarter ended on 30th September, 2024 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.bselndia.com and on the website of the Company i.e www.vmsil.in

2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2024. 3. Figures for the previous periods have been regrouped/ reclassified/ restated wherever necessary, for AND ON BEHALF OF THE BOARD VMS INDUSTRIES LIMITED VMS INDUSTRIES LIMITED

Μ. MANOJ KUMAR JAIN Managing Director (DIN 02190018)

Date: 13th November, 2024 Place : Ahmedabad