Integrated Filing (Finance) Ind AS

VMS TMT LIMITED

General Information

Scrip code*	544521	
NSE Symbol*	VMSTMT	
MSEI Symbol*	NOTLISTED	
ISIN*	INE0SJA01013	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2026	
Date of end of financial year	31-03-2027	
Date of board meeting when results were approved	13-08-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-08-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Company is engaged in the business of manufacturing steel product i.e. TMT bars	
Start date of board meeting	13-08-2026	
Start time of board meeting	12:30:00	
End date of board meeting	13-08-2026	
End time of board meeting	13:00:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Textual Information(1)

Text Block

Textual Information(1)	Not Applicable as there is no default on Loans and Debt Securities.

Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	24,775.74	24,775.74
	Other income	12.15	12.15
	Total income	24,787.89	24,787.89
2	**Expenses**		
(a)	Cost of materials consumed	15,148.02	15,148.02
(b)	Purchases of stock-in-trade	2,771.35	2,771.35
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,100.65	1,100.65
(d)	Employee benefit expense	501.25	501.25
(e)	Finance costs	396.22	396.22
(f)	Depreciation, depletion and amortisation expense	254.61	254.61
(g)	**Other Expenses**		
1	Other Expenses	4,047.70	4,047.70
	Total other expenses	4,047.70	4,047.70
	Total expenses	24,219.80	24,219.80
	Total profit before exceptional items and tax	568.09	568.09
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	568.09	568.09
6	**Tax expense**		
7	Current tax	75.99	75.99
8	Deferred tax	45.35	45.35
9	**Total tax expenses**	121.34	121.34
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	446.75	446.75
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	**Net profit (loss) from discontinued operation after tax**	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	446.75	446.75
17	Other comprehensive income net of taxes	2.16	2.16
18	**Total Comprehensive Income for the period**	448.91	448.91
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		

20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	**Details of equity share capital**		
	Paid-up equity share capital	4,963.12	4,963.12
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	0.90	0.90
	Diluted earnings (loss) per share from continuing operations	0.90	0.90
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	0.90	0.90
	Diluted earnings (loss) per share from continuing and discontinued operations	0.90	0.90
24	Debt equity ratio	0.91%	0.9100
25	Debt service coverage ratio	0.81%	0.8100
26	Interest service coverage ratio	2.87%	2.8700
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	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.

Other Comprehensive Income

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
1	Remeasurement of the Defined Benefit Plans	2.88	2.88
	Total Amount of items that will not be reclassified to profit and loss	2.88	2.88
2	Income tax relating to items that will not be reclassified to profit or loss	0.72	0.72
3	**Amount of items that will be reclassified to profit and loss**		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	2.16	2.16

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the audito		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor Commer on (i) o (ii) abov
No records available							

Objects for which funds have been raised and where there has been a deviation, in the following table:

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
No records available							