

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Month Ended on 31st December, 2024						
Particulars	(Rs in lakhs Except EPS)					
	Quarter Ended on			Nine Months Ended on		Year Ended on
	31.12.24 Unaudited	30.09.24 Unaudited	31.12.23 Unaudited	31.12.24 Unaudited	31.12.23 Unaudited	31.03.24 Audited
<b>Continuing Operations:-</b>						
<b>I Income from Operations</b>						
Revenue from operation	3431.99	3365.89	2434.75	9912.40	7388.74	10127.26
Other Income	54.66	101.68	20.18	241.88	76.20	110.71
<b>Total Income (I)</b>	<b>3486.65</b>	<b>3467.57</b>	<b>2454.93</b>	<b>10154.29</b>	<b>7464.94</b>	<b>10237.97</b>
<b>II Expenses</b>						
a) Cost of Material Consumed	1328.02	1193.09	1013.03	3688.85	3026.26	4107.50
b) Purchase of Stock in Trade	4.88	184.45	Nil	291.19	Nil	Nil
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	72.46	11.81	(68.02)	4.35	(333.81)	(198.04)
d) Employee Benefit Expense	249.49	245.47	190.55	733.69	567.67	874.53
e) Finance cost	41.58	17.61	27.85	78.32	89.74	109.16
f) Depreciation & amortization	64.12	63.55	62.13	189.35	182.04	243.81
g) Other Expenditure	442.54	483.38	356.53	1447.44	1161.35	1626.99
<b>Total Expenses(II)</b>	<b>2203.11</b>	<b>2199.36</b>	<b>1582.07</b>	<b>6433.19</b>	<b>4693.24</b>	<b>6763.96</b>
<b>III Profit/(Loss) from continuing operation before exceptional Items and tax (I - II)</b>	<b>1283.54</b>	<b>1268.20</b>	<b>872.86</b>	<b>3721.10</b>	<b>2771.70</b>	<b>3474.02</b>
<b>IV Exceptional Items</b>	Nil	(104.54)	Nil	(2,534.10)	Nil	Nil
<b>V Profit / (Loss) before Tax from continuing operation after exceptional Items &amp; before tax (III+IV )</b>	<b>1283.54</b>	<b>1163.66</b>	<b>872.86</b>	<b>1187.00</b>	<b>2771.70</b>	<b>3474.02</b>
<b>VI Tax expense</b>						
(i) Current Tax	324.25	289.65	210.72	890.90	678.00	850.01
(ii) Deferred Tax	(47.64)	(110.39)	20.92	(138.20)	42.78	18.49
<b>VII Profit/(Loss) for the period/year from Continuing Operations after Exceptional item &amp; Tax</b>	<b>1006.93</b>	<b>984.40</b>	<b>641.23</b>	<b>434.30</b>	<b>2050.92</b>	<b>2605.52</b>
<b>Discontinued Operations</b>						
<b>VIII Profit/(Loss) for the period/year from Discontinued Operations after tax</b>	Nil	(5.65)	2.31	(31.93)	(6.47)	(67.65)
<b>IX Profit/(Loss) for the period/year from Continuing and Discontinued Operations after exceptional item &amp; tax</b>	<b>1,006.93</b>	<b>978.75</b>	<b>643.54</b>	<b>402.37</b>	<b>2,044.45</b>	<b>2,537.87</b>
Other Comprehensive Income for the period/year from Continuing operations (Net of Tax)	0.83	0.83	Nil	2.48	Nil	3.31
Other Comprehensive Income for the period/year from Discontinued operations (Net of Tax)	0.00	0.02	Nil	0.08	Nil	0.67
<b>X Total Other Comprehensive Income for the period/year from Continuing and Discontinued Operations</b>	<b>0.83</b>	<b>0.85</b>	<b>0.00</b>	<b>2.56</b>	<b>0.00</b>	<b>3.98</b>
<b>XI Total Comprehensive Income for the period/year from Continuing and Discontinued Operations (XII+XIII)</b>	<b>1,007.76</b>	<b>979.60</b>	<b>643.54</b>	<b>404.94</b>	<b>2,044.45</b>	<b>2,541.85</b>
<b>XII Paid up equity share capital (Face value of Rs.10/- each)</b>	<b>3135.79</b>	<b>3135.79</b>	<b>3135.79</b>	<b>3135.79</b>	<b>3135.79</b>	<b>3135.79</b>
<b>XIII Reserve excluding Revaluation Reserves</b>						8216.95
<b>XIV Earnings Per Share (Not Annualised):</b>						
(a) Basic and Diluted Earnings Per equity share for continuing operations of face value of Rs.10/- each	3.21	3.14	2.04	1.38	6.54	8.31
(b) Basic and Diluted Earnings Per equity share for discontinued operations of face value of Rs.10/- each	Nil	(0.02)	0.01	(0.10)	(0.02)	(0.22)
(c) Basic and Diluted Earnings Per equity share for continuing and discontinued operations of face value of Rs.10/- each	3.21	3.12	2.05	1.28	6.52	8.09

**Notes:**

- 1 The above standalone financial results of the Company for the quarter and nine month ended December 31, 2024 have been reviewed and recommended by the audit committee and approved by the board of directors of the Company in their meeting held on Friday, February 14, 2025. The auditors have carried out an limited review of the said financial results.
- 2 The Statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 Segment Reporting as defined in IND-AS 108 is not applicable, since the Company has only one reportable segment i.e. "Chemicals".
- 4 Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
- 5 The Company does not have any subsidiary/associate/joint venture company(ies), as on December 31,2024.

Place: Ahmedabad  
Date: 14/02/2025

BY ORDER OF THE BOARD OF DIRECTORS ,  
FOR, VIKRAM THERMO (INDIA) LTD.  
For VIKRAM THERMO (INDIA) LIMITED

  
( D.K.PATEL )  
(Chairman & Managing Director)  
(DIN 00044350)

