

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Month Ended on 31st December, 2025						
Particulars	(Rs in lakhs Except EPS)					
	Quarter Ended on			Nine Month Ended on		Year Ended on
	31.12.25 Unaudited	30.09.25 Unaudited	31.12.24 Unaudited	31.12.25 Unaudited	31.12.24 Unaudited	31.03.25 Audited
Continuing Operations:-			Refer Note 4	Refer Note 4	Refer Note 4	
I Income from Operations						
Revenue from operation	3401.73	3463.53	3431.99	9725.73	9912.40	12623.06
Other Income	45.85	21.50	54.66	74.95	241.88	290.78
Total Income (I)	3447.58	3485.03	3486.65	9800.68	10154.29	12913.84
II Expenses						
a) Cost of Material Consumed	934.59	1131.97	1328.02	3120.91	3688.85	4777.75
b) Purchase of Stock in Trade	28.35	Nil	4.88	93.41	291.19	349.52
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	121.56	7.14	72.46	(27.38)	4.35	(6.17)
d) Employee Benefit Expense	312.35	313.83	249.49	931.09	733.69	1144.09
e) Finance cost	13.45	9.02	41.58	34.75	78.32	94.33
f) Depreciation & amortization	75.72	74.31	64.12	220.27	189.35	252.22
g) Other Expenditure	491.62	461.45	442.54	1404.71	1447.44	1888.53
Total Expenses(II)	1977.64	1997.73	2203.11	5777.76	6433.19	8500.27
III Profit/(Loss) from continuing operation before exceptional Items and tax (I - II)	1469.95	1487.30	1283.54	4022.92	3721.10	4413.57
IV Exceptional Items	Nil	Nil	Nil	Nil	Nil	Nil
Profit / (Loss) before Tax from continuing operation after exceptional Items & before tax (III+IV)	1469.95	1487.30	1283.54	4022.92	3721.10	4413.57
V Tax expense						
(i) Current Tax	366.90	362.47	324.25	999.47	890.90	1073.46
(ii) Deferred Tax	6.83	17.17	(47.64)	25.44	(138.20)	(126.70)
(iii) Short / (Excess) provision of tax of earlier years	Nil	Nil	Nil	Nil	Nil	90.94
Profit/(Loss) for the period/year from Continuing Operations after Exceptional item & Tax	1096.22	1107.66	1,006.93	2,998.01	2,968.40	3375.87
Discontinued Operations:-						
VII Profit/(Loss) for the period/year from Discontinued Operations after tax	Nil	Nil	Nil	Nil	(31.93)	(31.93)
IX Exceptional Items	Nil	Nil	(104.54)	Nil	(2,534.10)	(2,534.10)
X Profit/(Loss) for the period/year from Discontinued Operations after exceptional item & tax	Nil	Nil	(104.54)	Nil	(2,566.03)	(2,566.03)
XI Profit/(Loss) for the period/year from Continuing and Discontinued Operations after exceptional item & tax	1,096.22	1,107.66	902.39	2,998.01	402.37	809.85
Other Comprehensive Income for the period/year from Continuing operations (Net of Tax)	(0.77)	(0.77)	0.83	(2.31)	2.48	(3.08)
Other Comprehensive Income for the period/year from Discontinued operations (Net of Tax)	Nil	Nil	0.02	Nil	0.08	0.08
XII Total Other Comprehensive Income for the period/year from Continuing and Discontinued Operations	(0.77)	(0.77)	0.85	(2.31)	2.56	(3.00)
XIII Total Comprehensive Income for the period/year from Continuing and Discontinued Operations (XII+XIII)	1,095.45	1,106.89	903.24	2,995.70	404.94	806.85
XIV Paid up equity share capital (Face value of Rs.10 each)	3135.79	3135.79	3135.79	3135.79	3135.79	3135.79
XV Reserve excluding Revaluation Reserves						9009.44
XVI Earnings Per Share (Not Annualised):						
(a) Basic and Diluted Earnings Per equity share for continuing operations of face value of Rs.10/- each	3.50	3.53	3.21	9.56	9.47	10.77
(b) Basic and Diluted Earnings Per equity share for discontinued operations of face value of Rs.10/- each	Nil	Nil	(0.33)	Nil	(8.18)	(8.18)
(c) Basic and Diluted Earnings Per equity share for continuing and discontinued operations of face value of Rs.10/- each	3.50	3.53	2.88	9.56	1.28	2.58

Notes:

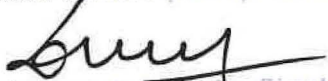
- 1 The above standalone financial results of the Company for the quarter and nine month ended December 31, 2025 have been reviewed and recommended by the audit committee and approved by the board of directors of the Company in their meeting held on Tuesday, February 10, 2026. The auditors have carried 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. "Pharma Polymers".
- 4 Pursuant to demerger difference between the carrying amount of assets and carrying amount of liabilities as on effective date on 04/05/2024 of Rs.2534.10 Lakhs has been shown as Exceptional item year ended on 31-03-2025, being Loss on transfer of net asset on "effective date" for demerger of business of Aromatic Chemical unit of the company into the resulting company M/s Vikram Aroma Ltd. This amount has been recognised as the loss in the Profit and Loss Account as per the requirements of the Accounting Standards specified under section 133 of the companies Act 2013 read with the companies (Indian Accounting Standard) Rules 2015.
- 5 Pursuant to demerger as specified at point no.4 above, the performance of demerged business of Aromatic Chemical unit for the period from 01/04/2024 to 03/05/2024 has been shown separately as the Profit/(Loss) from the discontinued operations. The profit/(Loss) from the discontinued operations for the previous year ended 31/03/2025 has been restated in that respect.
- 6 Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
- 7 The Company does not have any subsidiary/associate/joint venture company(ies), as on December 31,2025.

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

For VIKRAM THERMO (INDIA) LIMITED

Place: Ahmedabad
Date: 10-02-2026

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


Chairman & Managing Director