

VTM :CS:Qtr-3/25-26

12.02.2026

Corporate Relationship Dept. - CRD
Bombay Stock Exchange Limited (BSE)
Regd. Office: Floor 25, PJ Towers,
Dalal Street,
MUMBAI – 400 001.

Dear Sir,

**Sub: Outcome-Un-audited Financial Results for the Quarter ended
31.12.2025-reg.**

We enclose the Unaudited results as per SEBI Circular No.CIR/CFD/FAC/62/2016 dated 6th July 2016. Also the Company has opted to submit Un-audited standalone financial results from the quarter ended 30th June 2017 onwards. We enclose herein for the Quarter ended 31.12.2025, with Ind-AS compliant financial results. As already intimated we hereby inform you that the Company shall submit standalone financial results for the quarters ending on and after 30th June, 2017 as per above circular.

We also wish to inform you that as per the exchange circular dated March 30, 2017, filings for Financial Results (Regulation 33 / Regulation 52) in XBRL mode will be made within 24 hours of submission of results in PDF mode through CAFS.

Kindly also note that the **Company Does not have any Subsidiary.**

A Copy of unaudited financial results for the quarter ended 31st December, 2025 along with Limited Review Report, is enclosed.

The Meeting commenced at 12 Noon and concluded at 1.30 PM.

This is for your kind information please.

Thanking you,

Yours faithfully,

For VTM LIMITED

PREYATH ARSHINE K Digitally signed by
PREYATHARSHINE K
Date: 2026.02.12
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K.Preyatharshine
Company Secretary
M.No. A58314

Chairman's Office : Thiagarajar Mills Premises, **KAPPALUR** - 625 008. Madurai, India.

Regd. Office : **SULAKARAI**, Virudhunagar - 626 003.

CIN No. : L17111TN1946PLC003270
GSTIN : 33AAACV3775E1ZG
PAN No. : AAACV3775E

Phone : 91-452-2482595 (4 lines)
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E-mail : office@tmills.com
: vtac@vtmill.com

VTM Limited

Regd. Office: Sulakarai, Virudhunagar

CIN: L17111TN1946PLC003270, Website: www.vtmill.com

Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2025

(in INR Lakhs)

S. No	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31, 2025 (Unaudited)	Sep 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	March 31, 2025 (Audited)
	Income from Operations						
1	(a) Net Sales/ Income from operations	9,995.15	8,987.59	10,352.04	26,181.45	23,583.28	34,452.68
2	(b) Other Income (Net)	111.21	116.41	51.34	314.28	392.86	482.51
3	Total Income (1+2)	10,106.36	9,104.00	10,403.38	26,495.73	23,976.14	34,935.19
	Expenses						
4	a) Cost of materials consumed	6,306.65	6,688.08	7,433.02	18,093.15	16,864.58	22,016.89
	b) Changes in inventories of finished goods, work in progress and stock in trade	121.97	(850.27)	(2,095.04)	(1,696.92)	(4,080.53)	(3,133.41)
	c) Employees benefits expense	669.99	661.11	559.56	1,898.98	1,513.04	2,087.27
	d) Finance Cost	42.17	35.02	35.02	121.47	80.46	179.90
	e) Depreciation and amortisation expense	284.20	285.11	233.28	848.26	692.28	942.36
	f) Other expenses	2,194.15	1,989.15	1,772.35	5,841.89	4,440.81	6,790.63
	Total Expenses	9,619.13	8,812.98	7,938.19	25,106.83	19,510.64	28,883.64
5	Profit before exceptional items and tax (3-4)	487.23	291.02	2,465.19	1,388.90	4,465.50	6,051.55
6	Exceptional items						
	Statutory impact of new Labour Codes (Refer note 5)	(25.19)	-	-	(25.19)	-	-
7	Profit before tax (5+6)	462.04	291.02	2,465.19	1,363.71	4,465.50	6,051.55
8	Tax expense						
	Current tax	171.45	61.28	678.15	385.57	1,196.41	1,551.62
	Tax adjustments based on assessments received	2.18	-	-	2.18	-	(17.52)
	Deferred tax	(49.13)	(2.48)	(32.85)	(54.27)	(51.13)	(19.96)
	Total Tax Expenses	124.50	58.80	645.30	333.48	1,145.28	1,514.14
9	Net profit for the period (7-8)	337.54	232.22	1,819.89	1,030.23	3,320.22	4,537.41
10	Other comprehensive income , net of income tax						
	a) (i) items that will not be reclassified to profit or loss	121.79	143.69	103.18	412.89	313.32	411.93
	(ii) income tax (charge)/ reversal relating to items that will not be reclassified to profit or loss	(21.75)	(21.08)	(12.00)	(64.45)	(36.43)	(205.74)
	b) (i) items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax (charge)/ reversal relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	100.04	122.61	91.18	348.44	276.89	206.19
11	Total comprehensive income for the period (9+10)	437.58	354.83	1,911.07	1,378.67	3,597.11	4,743.60
12	Paid-up equity share capital	1,005.69	1,005.69	402.28	1,005.69	402.28	402.28
	Face value per share (Rs.)	1.00	1.00	1.00	1.00	1.00	1.00
13	Reserves (excluding Revaluation Reserve)	NA	NA	NA	NA	NA	30,240.15
14	Earning per share (Rs.) (not annualised)- refer note 6 below						
	- Basic	0.34	0.23	1.81	1.02	3.30	4.51
	- Diluted	0.34	0.23	1.81	1.02	3.30	4.51



Explanatory Notes to the Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2025

- 1 The above results for the quarter and nine months ended December 31, 2025 as reviewed and recommended by the Audit committee of the Board has been approved by the Board of Directors at its meeting held on February 12, 2026. The Statutory Auditors of the Company have expressed an unmodified audit opinion on the above
- 2 These results have been prepared in accordance with the Indian Accounting Standard 2015 (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 3 The format for audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Part II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- 4 Pursuant to the increase of US Tariff on India by the United States of America (USA), additional discounts have been given during the quarter to customers in USA to mitigate the tariff burden. This has directly impacted the profits before tax for the current and previous quarter significantly.
- 5 On November 21, 2025, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, thereby subsuming 29 existing labour laws. The Ministry of Labour and Employment has issued draft Central Rules and Frequently Asked Questions to facilitate assessment of the financial impact arising from the changes in the regulatory framework. Based on the information available as at the reporting date and in line with the guidance issued by the Institute of Chartered Accountants of India, the Company has assessed and recognised the incremental impact of the said Labour Codes. Considering the materiality and the regulatory-driven, non-recurring nature of this impact, the incremental charge has been presented as "Statutory impact of new Labour Codes" under "Exceptional items" in the unaudited financial results for the quarter and nine months ended December 31, 2025. The incremental impact primarily relates to an increase in gratuity provision amounting to INR 25.19 lakhs arising due to the revised definition of wages. The Company continues to monitor the finalisation of the Central and State Rules and further clarifications issued by the Government and will recognise any additional accounting impact, if required, based on such developments.
- 6 The Company is engaged in the business of "manufacturing of textile" and therefore, has only one reportable segment in accordance with Ind AS 108 "Operating Segments".
- 7 Textile Industry being seasonal in nature, the Quarterly results cannot be taken as an indicator of the full year's working results.
- 8 Previous period figures have been regrouped/ reclassified, where necessary.

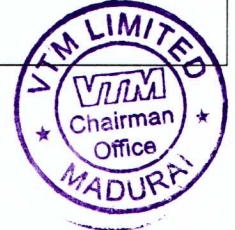
Place : Kappalur
Date : February 12, 2026

Initialled for identification purposes

for VTM Limited
KANNAN
THIAGARAJAN

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KANNAN THIAGARAJAN
Date: 2026.02.12
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K. Thiagarajan
Chairman and Managing Director



VTM LIMITED

Ref: VTM:CS Q2

12.02.2026

Corporate Relationship Dept. - CRD
Bombay Stock Exchange Limited (BSE)
Regd. Office: Floor 25, PJ Towers,
Dalal Street,
MUMBAI – 400 001.

Dear Sirs,

Sub: Declaration with respect to Auditor's report with unmodified opinion to the Standalone Un-Audited Financial Results for the Quarter ended 31.12.2025 - reg.

Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations 2015 we do hereby confirm that the Statutory auditors of the Company M/s. CNGSN & Associates LLP, Chartered Accountants, (ICAI Firm Regn. No.004915S /S200036) have not expressed any modified opinion in Standalone Unaudited Financial Results of company for the Quarter ended 31.12.2025.

Thanking you,

Yours faithfully,

For VTM LIMITED

PREYATHA RSHINE K
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PREYATHARSHINE K
Date: 2026.02.12
13:44:51 +05'30'
K.Preyatharshine
Company Secretary
M.No. A58314

Chairman's Office : Thiagarajar Mills Premises, **KAPPALUR** - 625 008. Madurai, India.

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CNGSN & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Anand Seethakathi Business Centre, 2nd Floor, No. 684-690

Anna Salai, Thousand Lights, Chennai - 600 006. India.

Tel : +91 - 44 - 4554 1480 / 81 / 82

Web : www.cngsn.com ; Email : info@cngsn.com

Limited Review Report
on the Unaudited Financial Results for the quarter and nine months ended December 31, 2025 of
M/s VTM Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015

The Board of Directors
VTM Limited
Kappalur, Madurai

1. We have reviewed the unaudited financial results of VTM Limited (the "Company") for the quarter ended December 31, 2025 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2025 together with the notes thereon (the "Statement"). The Statement has been prepared by the Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended, which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by its Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" 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 Statement based on our review.

2. We have conducted our review 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 Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CNGSN & ASSOCIATES LLP

Chartered Accountants

Firm Registration No.004915S/ S200036

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(E K SRIVATSAN)

Partner

Membership No. 225064

UDIN: 26225064BSNNIY1889

Place : Chennai

Date : February 12, 2026

