



VIDULA CHEMICALS & MANUFACTURING INDUSTRIES LTD.

CIN : L24239WB1980PLC032554

Regd. & Head Office : 7E, Neelamber Building, 28B, Shakespeare Sarani, Kolkata - 700 017

Phone : 033 2287 5073 / 2240 3306, E-mail : companysecretary@groupmanjushree.com, website : www.vcmil.com

Date: 28.05.2025

The Listing Department
Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700001

Ref : Scrip Code : 32059

Sub: - Audited Financial Results for the Quarter and Financial Year ended 31st March, 2025

Dear Sir,

The Board of Directors of the Company have at their meeting held today i.e. 28th May, 2025 has approved the Audited Financial Results of the Company for the year ended 31st March, 2025.

Please find enclosed herewith the following:

- a. Audited Financial Results ;
- b. Auditors' Report and Declaration on unmodified opinion of Auditors' Report ;

The meeting commenced at 3.00 p.m. and concluded at 3.30 p.m.

Thanking You,

Yours Faithfully,

For Vidula Chemicals & Manufacturing Industries Limited


Keshav Chhetri
Director
DIN : 02177646



Encl: As above



Independent Auditor's Report on the Quarter and Year ended 31.03.2025 Audited Financial Results of Vidula Chemicals & Manufacturing Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Vidula Chemicals & Manufacturing Industries Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Vidula Chemicals & Manufacturing Industries Limited ("the Company") for the quarter and year ended 31st March, 2025 ('Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular no. CIR/CFD/CMDI/80/2019 dated 19th July, 2019.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulation in this regard, and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit/ (loss) and other comprehensive income and other financial information of the Company for the quarter and year ended **31st March, 2025**.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), specified under section 143(10) of the Companies Act, 2013, as amended ('the Act') Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance



with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements for the year ended 31.03.2025. The Company's Board of Directors is responsible for the preparation and presentation of the Statements that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Boards of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements. Including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit





We also provide, those charged with governance, with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under Listing Regulations.

Our opinion on the Financial Results is not modified in respect of the above matter.

For Jayshree Bhandari & Co.
Chartered Accountants
Firm Registration No.: 332209E



Jayshree Bhandari

(Jayshree Bhandari)
Proprietor
Membership No. 057755
UDIN: 25057755BMZYEJ8822

Place: Kolkata

Date : 28.05.2025

All amount in Rs. lakhs unless otherwise stated

Statement of Audited Financial Results for the quarter and year ended 31st March, 2025						
S. No.	Particulars	Three months ended 31.03.2025	Previous Three months ended 31.12.2024	Corresponding Three months ended in the previous year 31.03.2024	Year to date figures for the current period ended 31.03.2025	Year to date figures for the previous year ended 31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1.	Income					
	(a) Revenue from Operations	5.07	6.62	10.93	33.41	43.73
	(b) Other Income	12.61	0.01	0.45	12.62	1.78
	Total Income	17.68	6.63	11.38	46.03	45.51
2.	Expenses					
	(a) Other expenses	28.28	6.21	10.93	32.92	43.71
	Total Expenses					
3.	Profit/(Loss) before exceptional items and tax (1-2)	(10.60)	0.42	0.45	13.11	1.81
4.	Exceptional items					
5.	Profit / (Loss) before tax (3+4)	(10.60)	0.42	0.45	13.11	1.81
6.	Tax expense:					
	(i) Current tax	3.30			3.30	-
	(ii) Deferred tax					
	(iii) Tax Expenses(for earlier years)					
	Total tax expense	3.30			3.30	
7.	Net Profit / (Loss) for the period (5-6)	(13.90)	0.42	0.45	9.81	1.81
8.	Other Comprehensive Income					
	(i) Items that will not be reclassified subsequently to profit or loss					
	(ii) Items that will be reclassified subsequently to profit or loss					
	Total Other Comprehensive Income					
9.	Total Comprehensive Income for the period					
10.	Paid-up Equity Share Capital (Face value per share)	45.00	45.00	45.00	45.00	45.00
11.	Reserve (excluding Revaluation Reserve)				(93.81)	(103.62)
12.	Earnings per equity share (of Rs. 10 each) (not					
	(a) Basic	(3.09)	0.09	0.10	2.18	0.40
	(b) Diluted	(3.09)	0.09	0.10	2.18	0.40



VIDULA CHEMICALS & MANUFACTURING INDUSTRIES LIMITED

STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lakhs)	
Sr No.	Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
	ASSETS		
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	0.51	0.51
	(b) Capital work-in-progress	-	-
	(c) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans & Advances	-	-
	(iv) Other Financial Assets	12.49	97.32
	Total Non-current assets	13.00	97.83
(2)	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade receivable	1.76	15.87
	(ii) Cash and cash equivalents	14.18	12.08
	(iii) Other Bank Balances	-	-
	(iv) Loans	-	-
	(c) Other current assets	22.64	13.23
	Total Current assets	38.59	41.18
	TOTAL ASSETS	51.59	139.01
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	45.00	45.00
	(b) Other Equity	(93.81)	(103.62)
	Total Equity	(48.81)	(58.62)
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	70.47	157.31
	(ii) Trade Payables	-	-
	(iii) Other non-current financial liabilities	-	0.79
	(b) Provisions	-	13.21
	(c) Deferred tax liabilities(Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	70.47	171.31
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payable	18.18	22.78
	(iii) Other current financial liabilities	-	-
	(b) Other current liabilities	5.42	0.52
	(c) Provisions	6.33	3.03
	Total Current liabilities	29.93	26.33
	TOTAL EQUITY AND LIABILITIES	51.59	139.01

Notes:

- This statement has been prepared in accordance with the Generally Accepted Accounting Principles prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The above Audited Financial Results for the quarter and year ended 31-03-2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28.05.2025. The Audit of the same has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015 and expressed unmodified opinion on it.
- The main business of the Company is rental income and accordingly there are no separate reportable segments of the Company.
- The computation of deferred tax will be done at the end of the year and therefore, no impact of the tax assets/liability is taken during this quarter.
- The figure(s) of the previous period has been regrouped/ reclassified, wherever necessary, to conform to the classification for the quarter ended 31.03.2025.

For and on behalf of the Board of Directors

Place: Kolkata
Date: 28.05.2025



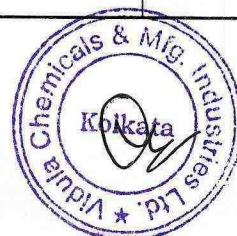
Keshav Chhetri
Keshav Chhetri
Director
DIN - 02177646



VIDULA CHEMICALS & MANUFACTURING INDUSTRIES LIMITED

Amount in ₹ Lakhs

A. CASHFLOW FROM OPERATING ACTIVITIES :	For the year ended 31st March 2025	For the year ended 31st March 2024
Net Profit/(Loss) before tax	13.11	1.81
Less: Adjustment for:		
<i>Depreciation</i>		
<i>Deferred Tax Liability</i>	-	(0.13)
<i>Provision for Taxation</i>	(3.30)	-
Operating Profit before Working Capital Changes	9.81	1.67
Movements In Working Capital :		
Increase/(Decrease) in Trade Payables	(4.60)	18.99
Increase/(Decrease) in Other Current Liabilities	4.91	(14.89)
Increase/(Decrease) in Long- Term Provisions	(13.21)	1.62
Increase/(Decrease) in Other Long term liabilities	(0.79)	-
Decrease/(Increase) in Other Non Current Assets	84.83	(0.78)
Decrease/(Increase) in Trade Receivables	14.11	5.29
Increase/(Decrease) in Short - Term Provisions	3.30	(1.60)
Decrease/(Increase) in Short-Term Loans and Advances	10.16	(10.62)
Cash generated from Operations/(used in) Operations	108.52	(0.32)
Direct Taxes Refund/(Paid) (Net)	-	-
Net Cash from Operating Activities (A)	108.52	(0.32)
B. CASHFLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets		
Sale of Fixed Assets		
Interest Received		
(Investment in) /Proceeds from Mutual Funds	(19.57)	-
Sale of Investments	-	-
Net Cash from Investing Activities (B)	(19.57)	-
C. CASHFLOW FROM FINANCING ACTIVITIES :		
Repayment of Loan	(86.84)	(0.29)
Interest paid	-	-
Net Cash from Financing Activities (C)	(86.84)	(0.29)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	2.10	(0.61)
Cash and Cash Equivalents at the beginning of the period	12.08	12.69
Cash and Cash Equivalents at the end of the period	14.18	12.08
Bank Balances		
In Current Account	14.18	12.02
In Deposit Account		
Cash On Hand		0.06
Cash and Cash Equivalents at the end of the period	14.18	12.08





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CIN : L24239WB1980PLC032554

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Phone : 033 2287 5073 / 2240 3306, E-mail : companysecretary@groupmanjushree.com, website : www.vcmil.com

Date: 28.05.2025

The Listing Department
Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700001

Ref : Scrip Code : 32059

Sub: - Declaration pursuant to Regulations 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Dear Sir,

Pursuant to the provisions of Regulations 33(3)(d) of Listing Regulations, we hereby confirm that the Statutory Auditors of the Company viz. Jayshree Bhandari & Co, Chartered Accountants, Kolkata (ICAI Firm Registration No. 332209E) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended 31st March, 2025.

The Declaration is for your information and record.

Thanking You,

Yours Faithfully,

For Vidula Chemicals & Manufacturing Industries Limited


Keshav Chhetri
Director
DIN : 02177646

