VINAYAK POLYCON INTERNATIONAL LIMITED

Registered Office: 312, Navjeevan Complex 29, Station Road, Jaipur-302006
CIN: L25209RJ2009PLC030620 Ph:- 0141-2377007
E Mail: investor@vinayakpolycon.com Website: www.vinayakpolycon.com

EXTRACT OF THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount in Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	617.76	609.25	507.37	1,227.01	1,014.35	1,989.98
II	Other Income	-	0.32	-	0.32	-	3.16
III	**Total Income (I+II)**	**617.76**	**609.57**	**507.37**	**1,227.33**	**1,014.35**	**1,993.14**
IV	**EXPENSES**						
	Cost of Material Consumed	406.18	407.96	309.08	814.14	622.70	1,193.61
	Changes in inventory of finished goods	10.83	-3.22	-13.42	7.61	-7.37	-5.37
	Employee benefits expense	67.72	58.94	60.44	126.66	116.91	243.44
	Finance costs	4.57	6.21	6.51	10.78	11.63	22.69
	Depreciation and amortization expense	13.30	13.31	14.82	26.61	28.10	57.69
	Other expenses	112.43	121.55	123.95	233.98	231.20	467.39
	Total expenses (IV)	**615.03**	**604.75**	**501.38**	**1,219.78**	**1,003.17**	**1,979.45**
V	**Profit/(loss) before exceptional items and tax (III- IV)**	**2.73**	**4.82**	**5.99**	**7.55**	**11.18**	**13.69**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(loss) before tax (V-VI)**	**2.73**	**4.82**	**5.99**	**7.55**	**11.18**	**13.69**
VIII	Tax expense:						
	(1) Current tax	-3.08	0.88	2.85	-2.20	3.93	7.12
	(2) Deferred tax	3.06	-0.45	-1.18	2.61	-2.43	1.39
IX	**Profit/(loss) for the period**	**2.75**	**4.39**	**4.32**	**7.14**	**9.68**	**5.18**
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	**Total Comprehensive Income for theperiod (X+XI)(Comprising Profit(Loss) and Other Comprehensive Income for the period)**	**2.75**	**4.39**	**4.32**	**7.14**	**9.68**	**5.18**
XII	Paid-up Equity Share Capital, Equity shares of Rs. 10 Each	308.13	308.13	308.13	308.13	308.13	308.13
XIII	**Earnings per equity share (After exceptional items)**						
	Basic	**0.09**	**0.14**	**0.14**	**0.23**	**0.31**	**0.17**
	Diluted	**0.09**	**0.14**	**0.14**	**0.23**	**0.31**	**0.17**

Notes:

1. The above Unaudited Results,for the quarter and half year ended on 30th September, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in thier respective meetings held on 31st October, 2026. The financial results for the quarter and half year ended on 30th September, 2026 have been limited reviewed by Statutory Auditors of the Company.

2. These financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act , 2013 read with relevant rules issued thereunder and the other accounting princples generally accepted in India.

3. Based on guiding principles given in Ind AS 108 on "Operating Segments", the Company's business activity falls within a single operating segment. Hence, the disclosure requirements of Ind AS 108 are not applicable.

4. The standalone Financial results of the company for the Quarter and Half Year ended 30th September, 2026 are also available on the company's website (www.vinayakpolycon.com) and on the website of BSE (www.bseindia.com)

5. The figures for the corresponding periods have been regrouped/rearranged, wherever necessary to make them compatible.

Place: Jaipur
Date:31st October, 2026

A. NATANI & CO. Chartered Accountants JAIPUR

For and on behalf of the Board

Vikram Baid
(Wholetime Director & Chief Financial Officer)

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STATEMENT OF ASSETS AND LIABILITIES FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount Rs. in Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-Current Assets	**345.85**	**347.82**
(a) Property, Plant and Equipment	271.00	297.61
(b) Capital work-in-progress	-	-
(c) Financial Assets	-	-
(i) Other Financial Assets	40.30	41.05
(d) Other Non-Current Assets	30.21	7.02
(e) Deffered Tax Assets	4.34	2.14
Current assets	**544.89**	**658.72**
(a) Inventories	163.13	281.65
(b) Financial Assets		
(i) Trade Receivables	304.03	288.15
(ii) Cash and Cash Equivalents	33.35	40.67
(iii) Others Financial Assets	6.11	6.36
(c) Current Tax Assets	13.04	13.60
(d) Other Current Assets	25.23	28.29
Total Assets	**890.74**	**1,006.54**
EQUITY AND LIABILITIES		
EQUITY	**513.28**	**506.14**
(a) Equity Share Capital	308.13	308.13
(b) Other Equity	205.15	198.01
LIABILITIES	-	
Non-current liabilities	**99.28**	**99.28**
(a) Financial Liabilities		
(i) Borrowings	48.84	48.84
(ii) Trade Payables	0.01	0.01
(b) Deferred Tax Liabilities (Net)	-	-
(c) Provisions	50.43	50.43
Current liabilities	**278.18**	**401.12**
(a) Financial Liabilities	**269.05**	**381.83**
(i) Borrowings	210.44	340.24
(ii) Trade Payables	23.40	8.13
(iii) Other Financial Liabilities	35.21	33.46
(b) Other Current Liabilities	6.52	12.17
(c) Current Tax Liabilities	2.61	7.12
Total Equity and Liabilities	**890.74**	**1,006.54**

Place : Jaipur
Date : 31.10.2026

A. NATANI & CO. Chartered Accountants JAIPUR

For and on behalf of the Board of Directors

Vikram Baid
(Wholetime Director & CFO)

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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

PARTICULARS	HALF YEAR ENDED 30TH SEPTEMBER, 2026 (UNAUDITED)	YEAR ENDED 31ST MARCH, 2026 (AUDITED)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before exceptional and tax as per Statement Profit & Loss (Increase in Reserves)	7.55	13.69
Adjusted for :-		
Finance Cost	10.78	22.69
Interest received	-0.32	-2.16
Rent Income	-	-
Loss/(Profit) on Sale/written off of Fixed Assets	-	-1.00
Withdrawl from capital reserve	-	-
Depreciation	26.61	57.69
Operating Profit before Working Capital Changes	**44.62**	**90.91**
Adjusted for:-		
Increase /(Decrease) in Trade Payables	15.27	0.80
Increase /(Decrease) in Other financial liabilities	1.75	1.05
Increase /(Decrease) in Other current liabilities	-5.65	-4.33
Increase /(Decrease) in Provisions (except IT)	-	4.36
(Increase)/Decrease in Current Tax Assets (Net)	0.56	-0.97
(Increase)/Decrease in Inventory	118.52	-57.34
(Increase)/Decrease in Trade receivables	-15.88	-52.06
(Increase)/Decrease in Other current financial assets	0.75	-0.19
(Increase)/Decrease in Other Non-current financial assets	0.25	-1.35
(Increase)/Decrease in Other current assets	-20.13	1.24
(Increase)/Decrease in Other Non- current assets	-	-
Cash Generated From Operations	**140.06**	**-17.88**
Net Cash used in Operating Activities Before Exceptional Items	**140.06**	**-17.88**
Less:- Exceptional Items	-	-
Cash Generated From Operations	**140.06**	**-17.88**
Less:- Taxes Paid	-7.12	-14.41
Net Cash Flow/(used)From Operating Activites	**132.94**	**-32.29**
B) CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Long Term Loans & Advances	-	-
Purchase of Fixed Assets	-	-42.71
(Increase)/decrease to CWIP	-	-
Proceeds From Sales/written off of Fixed Assets	-	1.60
Interest received	0.32	2.16
Rent Income	-	-
Net Cash Flow/(used) in Investing Activities	**0.32**	**-38.95**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Procurement of Borrowings	-	-
Repayment of Borrowings	-	-29.46
Net Increase/Decrease in Working Capital Borrowings	-129.80	161.50
Interest paid	-10.78	-22.69
Net Cash Flow/(used) From Financing Activities	**-140.58**	**109.35**
Net Increase/(Decrease) in Cash and Cash Equivalent	-7.32	38.11
Opening balance of Cash and Cash Equivalent	40.67	2.56
Closing balance of Cash and Cash Equivalent	**33.35**	**40.67**

Place : Jaipur
Date : 31.10.2026

A. NATANI & CO. JAIPUR Chartered Accountants

For and on behalf of the Board of Directors

Vikram Baid
(Wholetime Director & CFO)

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A. NATANI & CO.

CHARTERED ACCOUNTANTS
Room No. 7, IInd Floor, Samod Tower, DuduBagh,
S.C.Road, Jaipur - 302 001
Phone No. : 4037253 M. No. : 98290-50994, 9414227937

LIMITED REVIEW REPORT

To Board of Directors
Vinayak Polycon International Limited
312, Navjeevan Complex, 29,
Station Road, Jaipur-302006

Dear Sir,

We have reviewed the accompanying statement of unaudited standalone Financial Results of M/s **VINAYAK POLYCON INTERNATIONAL LIMITED** ("the Company") for the quarter and half year ended on 30th September, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations, 2015"). These statements are the responsibility of the Company's Management and approved by the Board of Directors has been compiled from the related Interim Financial Statements which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these unaudited financial statements based on our review.

We 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 financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statements of unaudited standalone financial results of the Company prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 and SEBI Circular dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Jaipur
Date: 31.10.2026
UDIN: 26074692RGNYBU3117

For A. NATANI & CO.
(CHARTERED ACCOUNTS)
Reg. No.: 007347C

A. NATANI & CO. JAIPUR Chartered Accountants

(ASHOK KUMAR NATANI)
PARTNER
Membership No.: 074692

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