Vaishno Cement Company Ltd.

CIN: L26942WB1992PLC057087
Regd. Office: 14B, Ram Chandra Moitra Lane, Kolkata 700005.
Tel: +91 99031 91724, Email: vaishno.cement@gmail.com; Website: www.vaishnocement.com

To, The Manager, **Bse Limited** Dalal Street, Fort, Mumbai – 400 001 **Scrip Code - 526941**	To, The Secretary, **The Calcutta Stock Exchange Limited** 7, Lyons Range, Kolkata - 700 001

Subject: Outcome of Board Meeting

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 29th May, 2026, has inter alia considered and approved the following matters:

Audited Financial Results of the Company for the fourth quarter and financial year ended 31st March, 2026, together with all the notes annexed thereto along with the Auditor Report for the quarter and the year ended 31st March, 2026 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. We do hereby confirm that the Statutory auditors of the Company, M/s. Manish Mahavir & Co., Chartered Accountants have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results for the quarter and year ended 31st March, 2026.

The meeting commenced at 04:30 p.m. and concluded at 05:30 p.m.

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Kindly take the same on record.

Thanking you

For VAISHNO CEMENT COMPANY LTD.

JATIN NANJI CHHEDA

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Date: 2026.05.29 17:39:40 +05'30'

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(Jatin Nanji Chheda)

Director

Date: 29th May, 2026

Place: Mumbai

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To, The Manager, **Bse Limited** Dalal Street, Fort, Mumbai – 400 001 **Scrip Code - 526941**	To, The Secretary, **The Calcutta Stock Exchange Limited** 7, Lyons Range, Kolkata - 700 001

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.

Declaration

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. Manish Mahavir & Co., Chartered Accountants, (Firm Registration Number: 324344E), the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Audited Financial Result of the Company for the financial year ended 31st March, 2026.

Kindly take the same on record.

Thanking you

For VAISHNO CEMENT COMPANY LTD.

JATIN NANJI CHHEDA

Digitally signed by JATIN NANJI CHHEDA
Date: 2026.05.29 17:40:05 +05'30'

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(Jatin Nanji Chheda)

Director

Date: 29th May, 2026

Place: Mumbai

MANISH MAHAVIR & CO.
CHARTERED ACCOUNTANTS
E-mail : manishmahavir@yahoo.com
manishmahavir@gmail.com

Date.....

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Vaishno Cement Company Limited
Report on the Audit of the Financial Results

Opinion

We have audited the accompanying Statement of Financial Results of **Vaishno Cement Company Limited** (the "Company"), for the quarter/year ended March 31st, 2026 and year to date results for the period from April 1st, 2025 to March 31st, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us, these financial results:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the Quarter/Half and year ended March 31st, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the 'Auditors' Responsibility for the Audit of the Standalone 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 standalone financial results under the provisions of the Act and the Rules made thereunder, 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 audit opinion.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

- Our objectives are to obtain reasonable assurance about whether the Financial Results 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 this 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 financial statements, 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to event(s) or condition(s) 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 statements 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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Materiality is the magnitude of misstatements 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.

MANISH MAHAVIR & CO. Membership No. 053267 Kolkata Chartered Accountants

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 Financial results include the results for the quarter ended March 31st, 2026 being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion is not modified in respect of those matters.

For, M/s. Manish Mahavir & Co.
Chartered Accountants
Firm's Registration Number: 324355E

CA. Manish Jain
Membership No. 059264
Place: Kolkata
Date: 29.05.2026
UDIN: ***26059264QRRPVD1753***



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FINANCIAL RESULTS FOR THE QUARTER & FINANCIAL YEAR ENDED ON 31ST MARCH, 2026
BSE CODE : 526941 ISIN : INE116E01018

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	**Income from Operations**					
	(a) Net Sales / Income from Operations [net of excise duty]	-	-	-	-	-
	(b) Other Income	-	-	18.00	0.02	18.00
	Total Income	-	-	**18.00**	**0.02**	**18.00**
2	**Expenses**					
	a. (Increase) / decrease in stock in trade and work in progress	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Finance Cost	-	-	-	-	-
	d. Employees benefit expenses	0.86	0.86	1.01	3.73	3.33
	e. Depreciation and amortisation expenses	-	-	-	-	-
	f. Other expenses	1.60	2.02	6.18	45.94	9.36
	Total Expenses	**2.46**	**2.88**	**7.19**	**49.67**	**12.69**
3	**Profit / (Loss) before Exceptional items and Tax (2-1)**	**(2.46)**	**(2.88)**	**10.81**	**(49.65)**	**5.31**
4	Exceptional items	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**(2.46)**	**(2.88)**	**10.81**	**(49.65)**	**5.31**
6	Tax Expenses	0.38	-	-	0.89	-
7	**Profit (Loss) for the period (5-6)**	**(2.84)**	**(2.88)**	**10.81**	**(50.54)**	**5.31**
8	**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	-	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**(2.84)**	**(2.88)**	**10.81**	**(50.54)**	**5.31**
10	Paid-up equity share capital (Face Value of Rs.10/-)	**895.02**	**895.02**	**895.02**	**895.02**	**895.02**
11	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	-
	(a) Basic	**(0.03)**	**(0.03)**	**0.12**	**(0.56)**	**0.06**
	(b) Diluted	**(0.03)**	**(0.03)**	**0.12**	**(0.56)**	**0.06**

Notes:

1. The above Financal Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 29th day of May, 2026.
2. The Statutory Auditors of the company have carried out a limited review of the result for the quarter and financial year ended on 31st March, 2026. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
3. The figures for the previous periods / year are re-classified / re-arranged / re-grouped, wherever necessary to confirm current period classification.
4. The segment wise details are not applicable to the company as the company has no segment.
5. This Result and Limited Review Report is available on company website www.vaishnocement.com.
6. Investor Complaint for the Quarter and Financial Year Ended as on 31st March, 2026. Opening-0, Received-2. Resolved-2, Closing-0.

Place: Kolkata
Dated: 29.05.2026
UDIN: ***26059264QRRPVD1753***

For, **Vaishno Cement Company Limited.**

JATIN NANJI CHHEDA

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Date: 2026.05.29 17:13:53 +05'30'

Jatin Nanji Chheda
Whole-time Director
DIN: 09342630

MANISH MAHAVIR & CO. ★ Membership No.059264 ★ Kolkata ★ Chartered Accountants ★

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STATEMENT OF ASSETES & LIABILITIES AS AT 31ST MARCH, 2026

(Rs. In Lakhs)

	Particulars	As at 31st March, 2026 Audited	As at 31st March, 2025 Audited
A	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & equipment	-	-
	(b) Capital work in Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets	-	-
	(i) Investments	-	30.00
	(ii) Loans	-	5.00
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub-total of Non-current Assets	-	**35.00**
2	**Current Assets**		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	9.85	18.00
	(iii) Cash & Cash Equivalents	0.92	1.83
	(iv) Bank Balances ither than (iii) above	-	-
	(v) Loans	-	-
	(vi) Other financial assets	-	-
	(c) Other current assets	-	82.48
	Sub-total of Current Assets	**10.77**	**102.31**
	TOTAL ASSETS	**10.77**	**137.31**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	895.02	895.02
	(b) Other Equity	(1,041.20)	(990.66)
	Total Equity	**(146.18)**	**(95.64)**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	155.41	183.41
	(ii) Other financial liabilities	-	-
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Provisions	-	-
	(d) Other non current liabilities	-	-
	Sub-total of Non-current Liabilities	**155.41**	**183.41**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	0.72	47.89
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	0.82	1.65
	Sub-total of Current Liabilities	**1.54**	**49.54**
	TOTAL EQUITY AND LIABILITIES	**10.77**	**137.31**

For, **Vaishno Cement Company Limited**

Place: Kolkata
Dated: 29.05.2026
UDIN: ***26059264QRRPVD1753***

MANISH MAHAVIR & CO. Membership No. 059264 Kolkata Chartered Accountants

JATIN NANJI CHHEDA
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Jatin Nanji Chheda
Whole-time Director
DIN: 09342630

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026

(Rs. In Lakhs)

Statement of Cash Flow	For The Year Ended Audited 31st March, 2026	For The Year Ended Audited 31st March, 2025
Cash flows from operating activities		
Profit / (Loss) before taxation	(49.65)	5.31
Adjustments for:	-	-
Interest Income	-	-
Speculative Profit	-	-
Investment income	-	-
Profit On F&O	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Profit / (Loss) on the sale of intangible assets	-	-
Movement in reserves	-	-
Working capital changes:	-	-
(Increase) / Decrease in Trade and Other Receivables	8.15	(18.00)
(Increase) / Decrease in Other Financial Assets	-	-
(Increase) / Decrease in Other Current Assets	82.48	(82.21)
(Increase) / (Decrease) in Inventories	-	-
Increase / (Decrease) in Trade and Other Payables	(47.17)	1.08
Increase / (Decrease) in Non Current Liabilities	-	-
Increase / (Decrease) in Other Financial Liabilities	-	91.91
Increase / (Decrease) in Other Current Liabilities	(0.83)	0.93
Increase / (Decrease) in Borrowings	-	
Increase / (Decrease) in Provisions	-	-
Cash generated from operations	**(7.02)**	**(0.98)**
Interest paid	-	-
Income taxes paid	(0.89)	-
Dividends paid	-	-
Net cash from operating activities	**(7.91)**	**(0.98)**
Cash flows from investing activities		
Proceeds From Loans & Advances	5.00	-
Profit on F&O	-	-
Proceeds from Sale of Investments	30.00	-
Net cash used in investing activities	**35.00**	-
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from long-term borrowings	-	-
Payment of long-term borrowings	(28.00)	-
Net cash used in financing activities	**(28.00)**	-
Net increase in cash and cash equivalents	**(0.91)**	**(0.98)**
Cash and cash equivalents at beginning of period	**1.83**	**2.81**
Cash and cash equivalents at end of period	**0.92**	**1.83**

For, **Vaishno Cement Company Limited**

Place: Kolkata
Dated: 29.05.2026
UDIN: ***26059264QRRPVD1753***

MANISH MAHAVIR & CO. Membership No. 059264 Kolkata Chartered Accountants

JATIN NANJI CHHEDA
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Jatin Nanji Chheda
Whole-time Director
DIN: 09342630