



VALLEY MAGNESITE CO. LTD.

Regd. Office : A-402, Mangalam, 24/26, Hemanta Basu Sarani, Kolkata-700 001
Phone No. : 033-2243 6242 / 6243, E-mail : valleymagnesite@yahoo.in

CIN: L23109WB1988PLC045491
DATE: 09/02/2026

Ref: VMCL/108/098

To,
Department of Corporate Services,
BSE Ltd,
1st Floor, New Trading Ring,
Rotunda Building, P.J.Towers
Mumbai-400001.

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata- 700 001.
Email id: listing@cse-india.com

SCRIP CODE : 539543
SCRIP ID: VALLEY

SCRIP CODE: 32042

Sub: Outcome of Board Meeting

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we report the outcome of the Board Meeting held today as follows:

The Meeting of Board of Directors commenced at 1:30pm and concluded at 2:30pm.

The statement of Unaudited Standalone Financial results for the quarter and nine months ended on December, 31, 2025 is approved at the Board Meeting.

A copy of Unaudited Standalone Financial results and Limited Review Report for the quarter and nine months ended on December, 31, 2025 are enclosed herewith.

The arrangements are being made to get the abstract of results published in the Newspapers, shortly.

Kindly acknowledge the receipt.
Yours Faithfully,

For Valley Magnesite Co. Ltd

ARUN KUMAR
AGARWALLA
Digitally signed by
ARUN KUMAR
AGARWALLA
Date: 2026.02.09
14:37:06 +05'30'

Arun Kumar Agarwalla
Managing Director
DIN: 00607272



Encl: as above

VALLEY MAGNESITE CO. LTD.						
Regd Office: A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001						
CIN : L23100WB1988PLC045401 , Tel No. (033)22436242, Email: valleymagnesite@gmail.com						
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025						
PARTICULARS	QUARTER ENDED		NINE MONTHS ENDED		YEAR ENDED	
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	--	--	--	--	--	--
2 Other Income	22.46	(1.10)	(34.39)	134.34	73.19	62.96
3 Net Gain on Derecognition of Financial Assets on Amortized Cost	--	--	--	--	--	--
4 Net Gain on Reclassification of Financial Assets	--	--	--	--	--	--
5 Total Income (1+2+3+4)	22.46	(1.10)	(34.39)	134.34	73.19	62.96
6 Expenses						
a) Purchases of Stock in Trade	--	--	--	--	--	--
b) (Increase) / Decrease in stock in trade	--	--	--	--	--	--
c) Employee benefits expenses	4.93	4.67	4.17	13.57	12.36	16.54
d) Finance costs	--	--	--	--	--	--
e) Depreciation & amortization expenses	0.05	0.08	0.13	0.20	0.39	0.34
f) Other Expenses	2.94	4.29	2.96	15.12	12.61	18.43
Total Expenses (6)	7.92	9.04	7.28	28.89	25.36	35.31
7 Profit/(Loss) before Exceptional items and tax (5-6)	14.54	(10.14)	(41.65)	105.45	47.83	27.55
8 Exceptional Items	--	--	--	--	--	--
9 Profit / (Loss) before Tax (7-8)	14.54	(10.14)	(41.65)	105.45	47.83	27.55
10 Extraordinary Items	--	--	--	--	--	--
11 Profit before Tax (9-10)	14.54	(10.14)	(41.65)	105.45	47.83	27.55
12 Tax Expenses						
(i) Current Tax	--	--	--	--	--	(25.09)
(ii) Deferred Tax Asset / (Liabilities)	(4.45)	14.95	34.10	(0.59)	33.08	37.96
(iii) Minimum Alternative Tax Credit	--	--	--	--	--	--
(iv) (Short) / Excess provision for earlier years	--	--	(0.87)	--	(0.87)	(0.67)
Total Tax Expenses (12)	(4.45)	14.95	33.23	(0.59)	32.21	11.70
13 Profit / (Loss) from continuing operations (11-12)	10.09	4.81	(8.42)	104.86	80.04	39.25
14 Profit / (Loss) from discontinuing operations	--	--	--	--	--	--
15 Tax Expense of discontinuing operations	--	--	--	--	--	--
16 Profit/(Loss) from discontinuing operations (after tax)	--	--	--	--	--	--
17 Profit / (Loss) for the period	10.09	4.81	(8.42)	104.86	80.04	39.25
18 Other Comprehensive Income (net of taxes)						
a) Items that will not be reclassified to Profit & Loss A/c	--	--	--	--	--	(0.06)
b) Items that will be reclassified to Profit & Loss A/c	--	--	--	--	--	--
Total Other Comprehensive Income (18)	--	--	--	--	--	(0.06)
19 Total Comprehensive Income for the period (17+18)	10.09	4.81	(8.42)	104.86	80.04	39.19
20 Paid up Equity Share Capital (₹ v.10/-)	105.00	105.00	105.00	105.00	105.00	105.00
21 Reserves i.e Other Equity	--	--	--	--	--	811.53
22 Earnings per Share of INR 10/- each (Not annualised)						
a) Basic	0.96	0.46	(0.80)	9.99	7.62	3.74
b) Diluted	0.96	0.46	(0.80)	9.99	7.62	3.74
<p>1. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Monday , 9th February , 2026 and have also been subjected to "Limited Review" by the Statutory Auditors</p> <p>2. In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter and nine months ended December 31, 2025 only</p> <p>3. The Company does have not more than one reportable segment. Accordingly, segment information is not required to be provided.</p>						
			<p>By order of the Board For Valley Magnesite Co.Ltd <i>Arun Kumar Agarwalla</i> (Arun Kumar Agarwalla) Managing Director DIN: 00607272</p>			
Place: Kolkata						
Dated: 9th February , 2026						

A.K. MEHARIA & ASSOCIATES
Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR
KOLKATA – 700001
PHONE: 033-22434660/4659
E Mail- akmeharia@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED
STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE
QUARTER ENDED 31ST DECEMBER, 2025.

TO
THE BOARD OF DIRECTORS OF
VALLEY MAGNESITE COMPANY LIMITED

We have reviewed the accompanying statement of un-audited financial results of Valley Magnesite Company Limited (the 'Company') for the quarter ended December 31, 2025 ("the statement"). This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

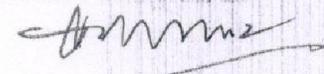
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform 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 analytical procedures applied to financial data and thus provide 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 attention that causes us to believe that the accompanying Statement of un-audited financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be in terms of Regulation 52 of the 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.

Emphasis of Matter

Our conclusion on the statement is not modified in respect of the above matter.

For A. K. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's Registration No.: 324666E



(A. K. MEHARIA)
Partner

M. No.: 053918

UDIN NO.: 26053918AQPXAP4797

Kolkata
Dated: 9th February, 2026

