

SE/CS/2025-26/20

October 16, 2025

Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai – 400 001
Scrip Code-**544450**

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block
Bandra-Kurla Complex, Bandra (W), Mumbai – 400 051
Scrip Code-**CHEMBONDCH**

Ref: ISIN: INE0TGX01019

Sub: Outcome of Board Meeting.

Dear Sir/Madam,

In continuation to our letter bearing Ref. no. SE/CS/2025-26/17 dated October 6, 2025, and pursuant 33, 30 and other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Listing Regulations"), we hereby inform you that the Board of Directors of the Company in its meeting held today viz. **Thursday, October 16, 2025** have approved the unaudited standalone and consolidated financial results for the Second quarter/ half year ended September 30, 2025. We are enclosed herewith the same along with Limited Review Report thereon, issued by the Statutory Auditor M/s S H B A & Co. LLP, Chartered Accountants, Mumbai.

The meeting of Board of Directors of the Company commenced at 6.05 pm and concluded at 6:45 pm.

This intimation is also being uploaded on the Company's website at www.chembondindia.com.

Kindly take the same on record

Thanking You,

For Chembond Chemicals Limited
(formerly Chembond Chemical Specialties Limited)

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Kiran Mukadam
Company Secretary & Compliance Officer

Encl: Unaudited Financial Results and Limited Review

S H B A & CO LLP

Chartered Accountants

Independent Auditors' Review Report on Review of Unaudited Consolidated Interim Financial Results

Limited Review Report To the Board of Directors of Chembond Chemicals Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Chembond Chemicals Limited ("the Holding Company", formerly known as Chembond Chemical Specialties Limited) and its subsidiaries, step down subsidiaries and step down associate (together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its step down associate for the quarter and half year ended 30th September, 2025 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules framed there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 Institute

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S H B A & CO LLP (LLPIN: AAD-4885) [formerly known as Bathiya & Associates LLP] is a Limited Liability Partnership registered in India with limited liability under Limited Liability Partnership Act, 2008.

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. A review is limited primarily to inquiries of Holding Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Chembond Chemicals Limited	Holding Company
Chembond Water Technologies Limited	Subsidiary Company
Chembond Distribution Limited	Subsidiary Company
Chembond Calvatis Industrial Hygiene Systems Limited	Subsidiary Company
Chembond Water Technologies (Malaysia) Sdn. Bhd.	Step down Foreign Subsidiary Company
Chembond Water Technologies (Thailand) Limited	Step down Foreign Subsidiary Company
Rewasoft Solutions Private Limited	Step down Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting Principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of one step down associate included in the Statement, whose interim financial results reflects total net profit/(loss) of ₹ (1.44) lakhs and ₹ 4.87 lakhs and total comprehensive income/(loss) of ₹ (1.44) lakhs and ₹ 4.87 lakhs, included in the Statement for the quarter and half year ended 30th September, 2025. These interim financial results and other financial information have been reviewed by other auditors whose reports have been furnished to us by the management of Holding Company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the report of such auditors and the procedures performed by us as stated in paragraph 3 above.

The financial results of two step down foreign subsidiaries included in the Statement, whose financial results reflects total assets as on 30th September, 2025 of ₹ 358.76 lakhs, total revenue from operations of ₹ 161.86 lakhs and ₹ 265.01 lakhs, total net profit of ₹ 80.53 lakhs and ₹ 95.56 lakhs and total comprehensive income of ₹ 80.53 lakhs and ₹ 95.56 lakhs, included in the Statement for the quarter and half year ended 30th September, 2025 respectively, are unaudited and not reviewed by other auditors. The Holding Company's management has converted the financial results of such foreign subsidiaries from accounting principles generally accepted in those countries to accounting principles generally accepted in India. Accordingly, our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said step down subsidiaries is solely on the basis of management certified unaudited financial results. According to the information and explanations given to us by the management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of these matters.

For S H B A & C O L L P

(Formerly Bathiya & Associates LLP)

Chartered Accountants

Firm's Registration No. 101046W / W100063

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Ashok
Thakkar

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Date: 2025.10.16
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Jatin A. Thakkar

Partner

Membership No. 134767

UDIN: 25134767BMJEYC9063

Place: Mumbai.

Date: 16th October 2025

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2025

(₹ In lakhs except otherwise stated)

Sr No	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited Restated	Unaudited	Unaudited Restated	Audited
1	Revenue from operations	7,303.98	6,538.10	7502.53	13,842.08	13,938.04	29,227.34
2	Other Income	40.74	269.59	183.14	310.34	373.88	582.98
3	Total Income (1+2)	7,344.72	6,807.70	7,685.67	14,152.42	14,311.92	29,810.32
4	Expenses						
a.	Cost of materials consumed	2,833.01	2,252.90	3053.32	5,085.91	5,249.84	11,147.37
b.	Purchases of Stock-in trade	756.22	751.90	833.47	1,508.12	1,588.10	3,216.95
c.	Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(104.74)	33.54	11.85	(71.20)	214.95	(19.64)
d.	Employees Benefit Expenses	1,395.01	1,437.11	1300.02	2,832.13	2,591.46	5,187.44
e.	Finance Costs	15.07	15.08	16.16	30.15	31.88	66.76
f.	Depreciation and Amortisation Expenses	131.52	119.35	51.68	250.87	153.32	493.26
g.	Other Expenses	1,356.89	1,220.36	1513.14	2,577.25	2,768.36	5,501.21
	Total Expenses	6,382.98	5,830.25	6,779.66	12,213.23	12,597.92	25,593.35
5	Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items (3-4)	961.74	977.44	906.01	1,939.19	1,714.01	4,216.98
6	Share of Profit/(loss) of Step Down Associate	(0.58)	2.52	2.05	1.95	0.60	0.45
7	Profit / (loss) before exceptional Items and tax (5+6)	961.17	979.97	908.06	1,941.14	1,714.61	4,217.43
8	Exceptional items	-	-	-	-	-	-
9	Profit/(Loss) before tax (7+8)	961.17	979.97	908.06	1,941.14	1,714.61	4,217.43
10	Tax Expense						
-	Current Tax	317.68	263.90	257.48	581.59	469.99	1,191.31
-	Deferred Tax	(75.72)	89.05	(14.92)	13.33	18.96	(65.78)
-	Tax in respect of earlier years	-	-	(23.16)	-	-	-
11	Profit/(Loss) For the Period / Year (9-10)	719.21	627.01	688.66	1,346.22	1,225.66	3,091.90
12	Other Comprehensive Income						
A	i) Items that will not be reclassified to profit or loss	(6.96)	(6.96)	(4.98)	(13.92)	(9.55)	(27.83)
	ii) Income Tax relating to items that will not be reclassified to profit or loss	1.75	1.75	1.27	3.50	2.40	7.00
B	i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income / (loss)	(5.21)	(5.21)	(3.71)	(10.42)	(7.15)	(20.83)
13	Total Comprehensive Income / (loss) For the Period / Year (11+12)	714.00	621.80	684.95	1,335.80	1,218.51	3,071.07
14	Net profit attributable to:						
-	Shareholders of the Company	724.56	626.49	690.64	1,351.05	1,226.38	3,104.23
-	Non Controlling Interests	(5.35)	0.52	(1.98)	(4.83)	(0.72)	(12.33)
15	Other Comprehensive Income/(loss) attributable to-						
-	Shareholders of the Company	(5.27)	(5.27)	(3.78)	(10.55)	(7.29)	(21.09)
-	Non Controlling Interests	0.07	0.065	0.067	0.13	0.14	0.26
16	Total Comprehensive Income/(loss) attributable to-						
-	Shareholders of the Company	719.28	621.22	686.86	1,340.50	1,219.10	3,083.15
-	Non Controlling Interests	(5.28)	0.58	(1.91)	(4.70)	(0.59)	(12.07)
17	Paid-up equity share capital (face value of Rs 5 per share)	1,344.83	1,344.83	1,344.83	1,344.83	1,344.83	1,344.83
18	Other equity excluding Revaluation Reserve as per balance sheet						16,076.29
19	Earning Per Share (amount in Rs.5 each) (not annualised for period ended)						
	Basic EPS (in Rs)	2.69	2.33	2.57	5.02	4.56	11.54
	Diluted EPS (in Rs)	2.69	2.33	2.57	5.02	4.56	11.54

Consolidated Statement of Assets and Liabilities as at 30th September 2025

(₹ In Lakhs except as otherwise stated)

(€ in Lakhs except as otherwise stated)			
Sr No.	Particulars	As at 30/09/2025	As at 31/03/2025
		Unaudited	Audited
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1,981.76	2,081.20
	(b) Capital work-in-progress	180.60	30.27
	(c) Investment property	-	-
	(d) Other Intangible Assets	20.96	26.73
	(e) Financial Assets		
	i) Investments	2.01	2.01
	ii) Other financial assets	992.95	680.81
	(f) Deferred tax Assets (Net)	254.76	261.42
	(g) Income tax assets (net)	264.58	243.05
	(h) Other non-current assets	-	0.52
	Total Non-current assets	3,697.62	3,326.01
2	Current Assets		
	(a) Inventories	2,205.91	1,825.90
	(b) Financial Assets		
	i) Investments	4,281.61	3,543.99
	ii) Trade receivables	8,932.70	10,035.61
	iii) Cash and cash equivalents	331.41	710.21
	iv) Bank balances other than (iii) above	1,863.66	1,875.34
	v) Loans	2.21	2.66
	vi) Other financial assets	142.58	112.76
	(c) Current Tax asset (Net)	116.09	25.49
	(d) Other current assets	259.85	154.32
	Total current assets	18,136.02	18,286.28
	Total Assets	21,833.64	21,612.29
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1,344.83	-
	(b) Equity Shares pending allotment (upon merger)	-	1,344.83
	(c) Other equity	17,133.09	16,076.29
	Equity attributable to the owners of the company	18,477.92	17,421.12
	Non Controlling interest	56.58	61.28
	Total Equity	18,534.50	17,482.40
	Liabilities		
1	Non-Current Liabilities		
	(a) Financial liabilities	-	-
	i) Borrowings	-	-
	ii) Other financial liabilities	-	-
	(b) Provisions	28.79	29.81
	(c) Deferred tax liabilities (Net)	198.73	194.10
	(d) Other non-current liabilities	110.55	101.52
	Total Non-current liabilities	338.06	325.43
2	Current liabilities		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Trade payables		
	Trade payables -MSMED	630.90	625.03
	Trade payables -Others	1,484.18	2,080.39
	iii) Other financial liabilities	10.41	-
	(b) Other current liabilities	784.24	919.75
	(c) Provisions	51.34	75.48
	(d) Current Tax Liabilites (Net)	-	103.79
	Total current liabilities	2,961.08	3,804.46
	Total Equity and Liabilities	21,833.64	21,612.29

Notes:

- 1 These unaudited financial results of CCL ("the parent") for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 16th October, 2025 through audio/video conferencing. The statutory auditors of the Company have carried out limited review of the Financial results of the Company for the quarter and half year ended September 30, 2025.
- 2 The group is primarily engaged in the manufacture of Specialty Chemicals, which in the context of IND AS 108- Operating segment specified under section 133 of the Companies Act, 2013 is considered as a single business segment.
- 3 Composite scheme of arrangement:
As reported in the financial results for the year ended 31st March, 2025, the comparative figures for the quarter and half year ended 30th September, 2024 have been restated pursuant to NCLT order dated 7th April, 2025, to consider the effect of demerger and amalgamation. These effects are considered as per the method of accounting prescribed in the Scheme and in accordance with principles of Indian Accounting Standards, including IND AS 103 (Business Combinations).
- 4 The Group has decided to opt for tax structure prescribed under Section 115BAA of the Income Tax Act, 1961 except for 1 subsidiary company which has provided for current tax and deferred tax as per existing tax structure.
- 5 The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits has received Presidential assent and has been published in the Gazette of India. However, the effective date of the Code and final rules for quantifying the financial impact are yet to be notified. The Group has started assessing the impact of the code when the relevant provisions are notified and is in the process of implementing changes in line with the Code, however there is no material impact to the Cost to the Group w. r. t. employee benefit expenses. As the process of implementation is underway, if there is any related impact, the same will be taken once the code becomes effective.
- 6 Additional Information on Standalone basis (Rs. In Lakhs) are as Follows:

Standalone Details	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited Restated	Unaudited	Unaudited Restated	Audited
Revenue from operations	1,448.62	1,849.57	1,358.13	3,298.18	3,016.51	6,940.04
Profit/(Loss) Before Tax	299.08	257.00	89.24	556.08	260.70	758.39
Total Comprehensive income	282.99	111.16	136.69	394.15	250.63	599.05
Earnings Per Share (of Rs. 5/- each) (for the period – Not Annualised)	1.06	0.42	0.51	1.47	0.93	2.24

- 7 The figures for corresponding previous periods have been restated/regrouped, rearranged and reclassified wherever necessary to make them comparable.

**BY ORDERS OF BOARD OF DIRECTORS
FOR CHEMBOND CHEMICALS LIMITED**

**NIRMAL
VINOD SHAH** Digitally signed by
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Date: 2025.10.16
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**Place: Mumbai
Date: 16th October, 2025**

**Nirmal V. Shah
Chairman and Managing Director
DIN: 00083853**

CHEMBOND CHEMICALS LIMITED**Consolidated Cash Flow Statement for the half year ended 30th September 2025****(₹ in lakhs except otherwise stated)**

Particulars	30th Sep 2025 Unaudited		2024-25 Audited	
A Cash Flow from Operating Activities				
Profit before tax		1,939.19		4,216.98
Add Adjustments for :				
Depreciation and amortisation	250.87		493.26	
Sundry Balance write back	0.31		-	
Finance Cost	30.15		66.76	
Unrealised Foreign Exchange Fluctuation Loss (Net)	26.81	308.14	40.39	600.41
Less Adjustments for:				
Foreign Exchange Fluctuation Gain	-		16.35	
Net Gain on sale of Investments	55.39		67.71	
Fair valuation of Investments (Net)	-		185.83	
Interest from fixed deposits, Refunds and loans at effective interest rate	87.12		163.13	
Gain from sale of property plant & equipment	-		13.28	
Rent Income	8.45	(150.97)	5.65	(451.96)
Operating Profit before working capital changes		2,096.36		4,365.43
Adjustments for :				
Trade and Other Receivables	647.62		(2,425.11)	
Inventories	(380.01)		(92.24)	
Trade and Other Payables	(753.62)		250.45	
		(486.01)		(2,266.89)
Cash generated from operations		1,610.35		2,098.53
Income taxes paid (Net of Refund)		(799.56)		(1,125.53)
Net Cash from Operating Activities (A)		810.79		973.00
B Cash Flow from Investing Activities				
Payment to acquire Property, plant & equipments		(293.62)		(457.99)
Proceeds from Sale of Property, plant & equipments		-		15.43
Payment for of Purchase of Investments		(1,215.00)		(979.99)
Proceeds from Sale of Investments		618.57		407.00
Interest from fixed deposits and loans at effective interest rate		87.12		163.13
Rent Income		8.45		5.65
Net Cash used in Investing Activities (B)		(794.48)		(846.76)
C Cash Flow from Financing Activities				
Dividend paid		(336.21)		-
Finance Cost		(30.15)		(66.76)
Foreign Exchange Fluctuation Loss		(26.81)		-
Net Cash from Financing Activities (C)		(393.17)		(66.76)
Net (Decrease)/Increase in Cash & Cash Activities (A+B+C)		(376.85)		59.49
Cash and Cash Equivalents as on Opening		710.21		650.72
Cash and Cash Equivalents as on Closing		331.41		710.21

Components of Cash and Bank balance:

Particulars	30th Sep 2025 Unaudited	2024-25 Audited
1) Cash & Cash Equivalents:		
Cash on hand	0.02	0.03
Balances with banks:		
-in current accounts	331.40	710.18
-other bank balance		
Total	331.41	710.21

2) The above cashflow statement has been prepared under the indirect method as set out in the IND-AS 7 on the statement of cashflow as notified under Companies(Indian Accounting Standards) Rules, 2015 as amended.

BY ORDERS OF BOARD OF DIRECTORS
FOR CHEMBOND CHEMICALS LIMITED

NIRMAL
VINOD SHAH

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NIRMAL VINOD SHAH
Date: 2025.10.16
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Place: Mumbai
Date: 16th October, 2025

Nirmal V. Shah
Chairman and Managing Director
DIN: 00083853

S H B A & CO LLP

Chartered Accountants

Independent Auditors' Review Report on Review of Unaudited Standalone Interim Financial Results

Limited Review Report

To the Board of Directors of Chembond Chemicals Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Chembond Chemicals Limited ("the Company", formerly known as Chembond Chemical Specialties Limited) for the quarter and half year ended 30th September, 2025 ("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 ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules framed thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 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. 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and

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S H B A & CO LLP (LLPIN: AAD-4885) [formerly known as Bathiya & Associates LLP] is a Limited Liability Partnership registered in India with limited liability under Limited Liability Partnership Act, 2008.

consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid Indian Accounting Standards and other accounting principles generally accepted in India; has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S H B A & CO LLP

(Formerly Bathiya & Associates LLP)

Chartered Accountants

Firm's Registration No. 101046W / W100063

**Jatin
Ashok
Thakkar**

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Date: 2025.10.16
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Jatin A. Thakkar

Partner

Membership No. 134767

UDIN: 25134767BMJEYB5579

Place: Mumbai.

Date: 16th October 2025



CHEMBOND CHEMICALS LIMITED
(Formerly known as Chembond Chemical Specialties Limited)
L20116MH2023PLC415282

Registered Office : EL 37, Mahape MIDC, Navi Mumbai - 400 710
Email id: info@chembondindia.com, Website: www.chembondindia.com

Statement of Unaudited Standalone Financial Results for the quarter & half year ended 30th September, 2025

(₹ in lakhs except otherwise stated)

Sr No	Particulars	Standalone					
		Quarter Ended			Half Year ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited Restated	Unaudited	Unaudited Restated	Audited
1	Revenue from operations	1,448.62	1,849.57	1,358.13	3,298.18	3,016.51	6,940.04
2	Other Income	302.92	73.11	245.79	376.03	321.33	381.08
3	Total Income (1+2)	1,751.54	1,922.67	1,603.92	3,674.21	3,337.83	7,321.12
4	Expenses						
	a. Cost of materials consumed	685.76	840.76	713.91	1,526.53	1,442.79	3,102.02
	b. Purchases of Stock-in trade	146.23	135.98	157.07	282.20	356.68	945.63
	c. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(10.95)	69.27	20.91	58.32	17.39	(61.29)
	d. Employees Benefit Expenses	264.70	301.56	295.44	566.26	604.04	1,168.20
	e. Finance Costs	0.13	1.42	2.00	1.55	3.25	10.59
	f. Depreciation and Amortisation Expenses	54.95	50.76	56.39	105.71	121.21	259.16
	g. Other Expenses	311.63	265.92	268.97	577.55	531.78	1,138.43
	Total Expenses	1,452.46	1,665.68	1,514.68	3,118.13	3,077.14	6,562.74
5	Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items (3-4)	299.08	257.00	89.24	556.08	260.70	758.39
6	Share of Profit/(loss) of Step Down Associate						
7	Profit / (loss) before exceptional Items and tax (5+6)	299.08	257.00	89.24	556.08	260.70	758.39
8	Exceptional items						
9	Profit/(Loss) before tax (7+8)	299.08	257.00	89.24	556.08	260.70	758.39
10	Tax Expense						
	- Current Tax	102.16	62.97	(27.88)	165.13	7.92	225.88
	- Deferred Tax	(87.02)	81.91	(19.24)	(5.11)	2.78	(70.35)
11	Profit/(Loss) For the Period / Year (9-10)	283.94	112.12	136.36	396.06	250.00	602.86
12	Other Comprehensive Income						
A	i) Items that will not be reclassified to profit or loss	(1.27)	(1.27)	0.42	(2.55)	0.84	(5.10)
	ii) Income Tax relating to items that will not be reclassified to profit or loss	0.32	0.32	(0.09)	0.64	(0.21)	1.28
B	i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income Tax relating to items that will be reclassified to profit or loss			-			
	Other Comprehensive Income / (loss)	(0.95)	(0.95)	0.33	(1.91)	0.63	(3.82)
13	Total Comprehensive Income / (loss) For the Period / Year (11+12)	282.99	111.16	136.69	394.15	250.63	599.05
14	Paid-up equity share capital (face value of Rs 5 per share For the year ended 31st March 2025)	1,344.83	1,344.83	1,344.83	1,344.83	1,344.83	1,344.83
15	Other equity excluding Revaluation Reserve as per balance sheet						8,019.38
16	Earning Per Share (amount in Rs.5 each) (not annualised for period ended)						
	Basic EPS (in Rs)	1.06	0.42	0.51	1.47	0.93	2.24
	Diluted EPS (in Rs)	1.06	0.42	0.51	1.47	0.93	2.24

Statement of Assets and Liabilities as at 30th September, 2025

(₹ in lakhs except otherwise stated)

Sr No.	Particulars	As at 30/09/2025	As at 31/03/2025
		Unaudited	Audited
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1,385.92	1,456.15
	(b) Capital work-in-progress	180.57	30.27
	(c) Investment property		
	(d) Other Intangible Assets	17.35	24.11
	(e) Financial Assets		
	i) Investments	5,012.66	5,012.66
	ii) Other financial assets	4.86	8.93
	(f) Deferred tax Assets (Net)	-	-
	(g) Income tax assets (net)	-	-
	(h) Other non-current assets	-	0.50
	Total Non-current assets	6,601.36	6,532.62
	Non Current Asset Held for Sale		
2	Current Assets		
	(a) Inventories	513.89	521.01
	(b) Financial Assets		
	i) Investments	1,235.43	1,195.58
	ii) Trade receivables	2,078.00	2,022.06
	iii) Cash and cash equivalents	100.94	137.19
	iv) Bank balances other than (iii) above	9.63	5.29
	v) Loans	1.00	0.52
	vi) Other financial assets	45.94	48.15
	(c) Current Tax asset (Net)	81.38	-
	(d) Other current assets	179.80	39.21
	Total current assets	4,246.01	3,969.00
	Total Assets	10,847.37	10,501.62
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1,344.83	-
	(b) Equity shares pending allotment (upon Demerger)	-	1,344.83
	(c) Other equity	8,077.32	8,019.38
	Total Equity	9,422.15	9,364.21
	Liabilities		
1	Non-Current Liabilities		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Other financial liabilities	-	-
	(b) Provisions	22.16	22.26
	(c) Deferred tax liabilities (Net)	174.79	180.54
	(d) Other non-current liabilities	74.81	65.79
	Total Non-current liabilities	271.76	268.59
2	Current liabilities		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Trade payables		
	Trade payables -MSMED	99.03	90.40
	Trade payables -Others	834.21	452.22
	iii) Other financial liabilities	-	-
	(b) Other current liabilities	212.30	214.50
	(c) Provisions	7.91	7.91
	(d) Current Tax Liabilites (Net)	-	103.79
	Total current liabilities	1,153.45	868.82
	Total Equity and Liabilities	10,847.37	10,501.62

Notes:

- 1 These unaudited financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 16th October, 2025 through audio/video conferencing. The statutory auditors of the Company have carried out limited review of the Financial results of the Company for the period ended September 30, 2025.
- 2 The Company is primarily engaged in the manufacture of Specialty Chemicals, which in the context of IND AS 108- Operating segment specified under section 133 of the Companies Act, 2013 is considered as a single business segment.
- 3 Composite scheme of arrangement:
As reported in the financial results for the for the quarter and half year ended 30th September, 2025, the comparative figures for the quarter ended 30th September, 2024 have been restated pursuant to NCLT order dated 7th April, 2025, to consider the effect of demerger and amalgamation. These effects are considered as per the method of accounting prescribed in the Scheme and in accordance with principles of Indian Accounting Standards, including IND AS 103 (Business Combinations).
- 4 The Company has decided to opt for tax structure prescribed under Section 115BAA of the Income Tax Act, 1961 from financial year 2023-24. The current tax and Deferred Tax are calculated accordingly.
- 5 The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits has received Presidential assent and has been published in the Gazette of India. However, the effective date of the Code and final rules for quantifying the financial impact are yet to be notified. The company has started assessing the impact of the code when the relevant provisions are notified and is in the process of implementing changes in line with the Code, however there is no material impact to the Cost to the Company w. r. t. employee benefit expenses. As the process of implementation is underway, if there is any related impact, the same will be taken once the code becomes effective.
- 6 The figures for corresponding previous periods have been restated/regrouped, rearranged and reclassified wherever necessary to make them comparable.

**BY ORDERS OF BOARD OF DIRECTORS
FOR CHEMBOND CHEMICALS LIMITED**

**NIRMAL
VINOD
SHAH** Digitally signed
by NIRMAL
VINOD SHAH
Date: 2025.10.16
18:50:03 +05'30'

**Nirmal V. Shah
Chairman and Managing Director
DIN: 00083853**

**Place: Mumbai
Date: 16th October, 2025**

CHEMBOND CHEMICALS LIMITED**Standalone Cash Flow Statement for the half year ended 30th September 2025**

(₹ in lakhs except otherwise stated)

Particulars		30th Sep 2025 Unaudited		2024-25 Audited	
A	Cash Flow from Operating Activities				
	Profit before tax		556.08		758.39
	Adjustments for :				
	Depreciation and amortisation	105.71		259.16	
	Finance Cost	1.55		10.59	
	Fair valuation of Investments (Loss)	25.44			
	Foreign Exchange Fluctuation Loss	-	132.70	6.41	276.15
	Less :				
	Foreign Exchange Fluctuation Gain	0.64		-	
	Net Gain on sale of Investments	73.39		25.60	
	Fair valuation of Investments (Gain)			65.67	
	Interest from fixed deposits, Refunds and loans at effective interest rate	0.58		3.46	
	Gain from sale of property plant & equipment	-		13.28	
	Dividend Received	250.00		200.00	
			(324.61)		(308.00)
	Operating Profit before working capital changes		364.17		726.54
	Adjustments for :				
	Trade and Other Receivables	(193.93)		(441.83)	
	Inventories	7.12		(39.76)	
	Trade and Other Payables	291.01		(45.74)	
			104.19		(527.33)
	Cash generated from / (used in) operations		468.36		199.18
	Income taxes paid (Net of Refund)		(246.51)		(122.09)
	Net Cash from Operating Activities (A)		221.85		77.10
B	Cash Flow from Investing Activities				
	Payment to acquire Property, plant & equipments		(179.02)		(47.30)
	Proceeds from Sale of Property, plant & equipments		-		15.43
	Purchase of Investments		(415.00)		(190.00)
	Sale of Investments		423.10		150.00
	Dividend Income		250.00		200.00
	Interest from fixed deposits and loans at effective interest rate		0.58		3.46
	Net Cash generated from / (used in) Investing Activities (B)		79.66		131.60
C	Cash Flow from Financing Activities				
	Dividend paid		(336.21)		(150.00)
	Finance Cost		(1.55)		(10.59)
	Net Cash from Financing Activities (C)		(337.76)		(160.59)
	Net (Decrease)/Increase in Cash & Cash Activities (A+B+C)		(36.25)		48.10
	Cash and Cash Equivalents as on Opening		137.19		89.07
	Cash and Cash Equivalents as on Closing		100.94		137.19

Components of Cash and Bank balance:

Particulars	For the Half Year ended 30 Sept 2025	For the Year ended 31 March 2025
1) Cash & Cash Equivalents as per Balance sheet:		
Cash on hand	-	0.01
Balances with banks:		
-in current accounts	100.94	137.17
Total	100.94	137.19

2) The above cashflow statement has been prepared under the indirect method as set out in the IND-AS 7 on the statement of cashflow as notified under Companies(Indian Accounting Standards) Rules, 2015 as amended.

**BY ORDERS OF BOARD OF DIRECTORS
FOR CHEMBOND CHEMICALS LIMITED**

NIRMAL
VINOD
SHAH

Nirmal V. Shah
Chairman and Managing Director
DIN: 00083853

Place: Mumbai
Date: 16th October, 2025