



SE/CS/2024-25/57

24th January, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code – 530871

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

Ref: ISIN: INE995D01025

Re: Outcome of Board Meeting

Dear Sir / Madam,

In continuation to our letter bearing Ref. no.SE/CS/2024-25/56 dated 16th January, 2025, and pursuant to Regulations 33, 30 and other applicable regulations, if any, of the Securities and Exchange Board of India (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 considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31st December, 2024 which are enclosed, along with the Limited Review Report.

The meeting of Audit Committee / Board of Directors of the Company commenced at 10.45 a.m. and concluded at 2.00 p.m.

Further, pursuant to our letter Ref. No. SE/CS/2024-25/52 dated 27th December, 2024 and in terms of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Company’s internal code of conduct, for prevention of Insider Trading, the Trading window for dealing in securities of the Company will remain closed for Directors / Officers / Designated persons of the Company till 48 hours post the outcome of Board meeting i.e. till Sunday, 26th January, 2025.

We request you to take the above on record.

Thanking You

Yours faithfully,

For Chembond Chemicals Limited

Suchita Singh
Company Secretary

Rashmi Gavli
Chief Financial Officer

Encl: a/a

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'), 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 profit of its step down associate for the quarter and nine months ended 31st December, 2024 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 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

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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 Chemical Specialties Limited	Subsidiary Company
Chembond Water Technologies Limited	Subsidiary Company
Chembond Calvatis Industrial Hygiene Systems Limited	Subsidiary Company
Chembond Material Technologies Private Limited	Subsidiary Company
Chembond Biosciences Limited	Subsidiary Company
Phiroze Sethna Private Limited	Subsidiary Company
Chembond Distribution Limited	Subsidiary Company
Chembond Clean Water Technologies Limited	Step down Subsidiary Company
Gramos Chemicals India Private Limited	Step down 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 three Indian subsidiaries, one step down subsidiary and one step down associate included in the Statement, whose interim financial results reflects total revenue of Rs. 5,613.20 lakhs and Rs. 15,675.24 lakhs, total net profit of Rs. 265.82 lakhs and Rs. 710.28 lakhs and total comprehensive income of Rs. 264.61 lakhs and Rs. 706.39 lakhs, included in the Statement for the

quarter and nine months ended 31st December, 2024 respectively. 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 revenue of Rs. 148.20 lakhs and Rs. 329.62 lakhs, net profit of Rs. 44.07 lakhs and Rs. 90.73 lakhs and total comprehensive income of Rs. 44.07 lakhs and Rs. 90.73 lakhs for the quarter and nine months ended 31st December, 2024 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**

Chartered Accountants

Firm's Registration No. 101046W / W100063

Jatin A. Thakkar

Partner

Membership No. 134767

UDIN: 25134767BMJETR3830

Place: Mumbai.

Date: 24th January, 2025

CHEMBOND CHEMICALS LIMITED

CIN L24100MH1975PLC018235

Registered Office : Chembond Centre, EL 71, Mahape MIDC, Navi Mumbai - 400 710

Email id: info@chembondindia.com, Website: www.chembondindia.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. In lakhs except otherwise stated)

Sr No	Particulars	Consolidated					
		Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from operations	12,618.20	12,352.52	11,460.08	35,866.07	34,015.79	46,198.61
2	Other Income	32.53	536.02	356.16	962.87	1,588.24	1,726.23
3	Total Income (1+2)	12,650.73	12,888.55	11,816.24	36,828.94	35,604.02	47,924.84
4	Expenses						
	a. Cost of materials consumed	5,525.87	5,806.84	4,924.76	16,033.13	15,182.33	20,589.35
	b. Purchases of Stock-in-trade	853.49	830.35	1,162.24	2,593.85	2,989.32	4,043.46
	c. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	102.11	(5.87)	(69.49)	256.49	(118.42)	(265.81)
	d. Employees Benefit Expenses	2,048.98	2,045.61	1,911.98	6,138.92	5,745.26	7,677.17
	e. Finance Costs	41.24	31.34	32.46	105.41	104.49	117.66
	f. Depreciation and Amortisation Expenses	172.75	185.72	137.80	515.94	391.26	554.54
	g. Other Expenses	2,299.94	2,409.40	2,114.28	6,881.52	6,453.88	9,222.49
	Total Expenses	11,044.38	11,303.38	10,214.02	32,525.26	30,748.13	41,938.88
5	Profit/(Loss) before share of profit/(Loss) of an associate and exceptional items (3-4)	1,606.35	1,585.16	1,602.22	4,303.68	4,855.90	5,985.96
6	Share of profit/(loss) of step down associate	(1.29)	2.05	3.05	(0.69)	1.35	0.51
7	Profit/(Loss) before exceptional item and tax (5+6)	1,605.06	1,587.21	1,605.27	4,302.99	4,857.24	5,986.47
8	Exceptional Item	-	154.74	-	154.74	-	-
9	Profit/(Loss) before tax (7+8)	1,605.06	1,741.95	1,605.27	4,457.73	4,857.24	5,986.47
10	Tax Expense						
	- Current Tax	457.06	447.64	373.63	1,145.61	1,297.58	1,761.52
	- Deferred Tax	(23.79)	(89.52)	(22.97)	(59.33)	(153.16)	(295.09)
	- Tax in respect of earlier years	0.13	(1.00)	(94.13)	16.93	(49.60)	87.96
11	Profit/(Loss) For the Period/Year (9-10)	1,171.67	1,384.84	1,348.74	3,354.52	3,762.43	4,432.08
12	Other Comprehensive Income						
A	i) Items that will not be reclassified to profit or loss	(9.12)	(9.25)	(7.65)	(27.62)	0.48	(36.84)
	ii) Income Tax relating to items that will not be reclassified to profit or loss	2.15	2.16	(5.00)	6.44	(6.13)	8.55
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)	(6.97)	(7.09)	(12.66)	(21.17)	(5.65)	(28.30)
13	Total Comprehensive Income / (loss) For the Period / Year (11+12)	1,164.70	1,377.74	1,336.08	3,333.34	3,756.78	4,403.79
14	Net profit attributable to:						
	- Shareholders of the Company	1,171.77	1,386.82	1,349.89	3,355.35	3,770.02	4,440.96
	- Non Controlling Interests	(0.11)	(1.98)	(1.14)	(0.83)	(7.58)	(8.88)
15	Other Comprehensive Income attributable to:						
	- Shareholders of the Company	(7.04)	(7.16)	(12.70)	(21.38)	(5.78)	(28.57)
	- Non Controlling Interests	0.07	0.07	0.04	0.21	0.13	0.27
16	Total Comprehensive Income / (loss) attributable to:						
	- Shareholders of the Company	1,164.74	1,379.65	1,337.19	3,333.97	3,764.24	4,412.39
	- Non Controlling Interests	(0.04)	(1.91)	(1.10)	(0.63)	(7.45)	(8.61)
17	Paid-up equity share capital (face value of Rs 5 per share)	672.41	672.41	672.41	672.41	672.41	672.41
18	Other equity excluding Revaluation Reserve as per balance sheet						35,474.11
19	Earning Per Share (amount in Rs.5 each) (not annualised for period ended)						
	Basic EPS	8.71	10.31	10.04	24.95	28.03	33.02
	Diluted EPS	8.71	10.31	10.04	24.95	28.03	33.02

Notes:

1 These unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 - Interim Financial Reporting ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. These financial results for the quarter and nine months ended 31st December 2024 have been reviewed by Audit Committee and approved by the Board of Directors at its meeting held on January 24, 2025 through Video Conferencing. The statutory auditors of the Company have carried out limited review of the financial results of the Company for the quarter and nine months ended 31st December, 2024

- 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:**
On 12th December, 2023, Chembond Chemicals Limited (Demerged / Transferee Company / CCL) entered into the Composite Scheme of Arrangement between with some of its subsidiaries and step down subsidiaries viz. Chembond Chemical Specialties Limited (Resulting Company / CCSL), Chembond Clean Water Technologies Limited (Transferor Company No. 1 / CCWTL), Chembond Material Technologies Private Limited (Transferor Company No. 2 / CMTPL), Phiroze Sethna Private Limited (Transferor Company No. 3 / PSPL) and Gramos Chemicals India Private Limited (Transferor Company No. 4 / GCIPL) and their respective shareholders and creditors under Sections 230-232 read with Section 66 and other applicable provisions of Companies Act, 2013 along with applicable rules made thereunder. Upon the scheme becoming effective, the "Demerged undertaking" of CCL shall be transferred to the Resulting Company. CCWTL shall be amalgamated with the Resulting Company and CMTPL, PSPL and GCIPL shall be amalgamated with CCL from the appointed date of 1st April, 2024. The Company has received queries from Official Liquidator and other authorities, which were responded in time and the Company has also filed Petition to the National Company Law Tribunal (NCLT) on 1st January, 2025 along with the requisite documents. The Scheme will be accounted for on receipt of regulatory and other approvals which are pending as on the date of approval of these financial results.
- 4 Exceptional Item pertains to profit of Rs. 154.74 lakhs, arising on account of full and final settlement of insurance claim related to replacement value of Property, Plant & Equipment that were damaged due to fire incident occurred at the Tarapur plant in the month of April 2022.
- 5 The Group has decided to continue with the existing tax structure except for three subsidiary companies which has provided for current and deferred tax at the rate prescribed under Section 115BAA of the Income Tax Act, 1961.
- 6 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 will assess the impact of the code when the relevant provisions are notified and will record related impact, if any, in the period the code becomes effective.
- 7 As at 31st December, 2024 the holding company has following subsidiaries, step down subsidiaries and step down associate company whose financial results are consolidated

Subsidiaries: Chembond Chemical Specialties Limited, Chembond Water Technologies Limited, Chembond Calvatis Industrial Hygiene Systems Limited, Chembond Material Technologies Private Limited, Chembond Biosciences Limited, Phiroze Sethna Private Limited, Chembond Distribution Limited.

Step Down Subsidiaries: Chembond Clean Water Technologies Limited, Gramos Chemicals India Private Limited, Chembond Water Technologies (Malaysia) Sdn. Bhd., Chembond Water Technologies (Thailand) Limited

Step Down Associate Company: Rewasoft Solutions Private Limited

- 8 **Additional Information on Standalone Basis are as Follows:**

Standalone Details	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	1,248.13	1,197.59	1,240.31	3,824.43	3,904.81	5,259.57
Profit/(Loss) Before Tax	(68.81)	611.50	123.78	738.89	667.20	883.23
Profit/(Loss) for the period	(88.42)	556.53	150.26	619.81	627.49	723.81

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

For and on behalf of Board of Directors of
Chembond Chemicals Limited

Place: Mumbai
Date: 24th January, 2025

Nirmal V. Shah
VC 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”) for the quarter and nine months ended 31st December, 2024 (“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 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.

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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 & C O L L P**,

Chartered Accountants

Firm's Registration No. 101046W / W100063

Jatin A. Thakkar

Partner

Membership No. 134767

UDIN: 25134767BMJETQ7631

Place: Mumbai.

Date: 24th January, 2025

CHEMBOND CHEMICALS LIMITED
CIN L24100MH1975PLC018235

Regd. Office: Chembond Centre, EL 71, Mahape MIDC, Navi Mumbai - 400 710

Email id: info@chembondindia.com, Website: www.chembondindia.com

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December 2024

(Rs. in lakhs except otherwise stated)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1,248.13	1,197.59	1,240.31	3,824.43	3,904.81	5,259.57
2	Other Income	5.23	551.90	248.90	765.62	887.43	1,164.11
3	Total Income (1+2)	1,253.35	1,749.49	1,489.21	4,590.05	4,792.24	6,423.68
4	Expenses						
	a. Cost of materials consumed	534.85	504.32	457.46	1,616.25	1,537.68	2,019.33
	b. Purchases of Stock-in trade	35.35	56.53	179.38	207.19	403.39	529.95
	c. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	23.18	(16.08)	(39.46)	0.95	(38.76)	7.13
	d. Employees Benefits Expense	260.41	263.60	238.77	812.88	785.49	1,027.96
	e. Finance Costs	1.97	1.12	1.68	5.40	5.43	7.30
	f. Depreciation and Amortisation Expenses	67.31	69.00	61.41	192.87	187.36	245.97
	g. Other Expenses	399.08	414.24	466.19	1,170.36	1,244.44	1,702.80
	Total Expenses	1,322.16	1,292.73	1,365.43	4,005.90	4,125.04	5,540.45
5	Profit before exceptional Items and tax (3-4)	(68.81)	456.76	123.78	584.15	667.20	883.23
6	Exceptional items	-	154.74	-	154.74	-	-
7	Profit before tax (5+6)	(68.81)	611.50	123.78	738.89	667.20	883.23
8	Tax Expense						
	- Current Tax	(11.06)	103.10	31.51	124.12	134.25	155.30
	- Tax in respect of earlier years	-	-	-	-	-	36.22
	- Deferred Tax	30.68	(48.13)	(57.99)	(5.03)	(94.54)	(32.09)
9	Profit / (loss) For the Period / Year (7-8)	(88.42)	556.53	150.26	619.81	627.49	723.81
10	Other Comprehensive Income / (loss)						
	i) Items that will not be reclassified to profit or loss	(2.84)	(2.84)	(13.82)	(8.51)	(41.45)	(11.34)
	ii) Income Tax relating to items that will not be reclassified to profit or loss	0.50	0.50	2.32	1.49	6.97	1.98
	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)	(2.34)	(2.34)	(11.49)	(7.02)	(34.48)	(9.36)
11	Total Comprehensive Income / (loss) for the period / Year (9+10)	(90.76)	554.19	138.77	612.79	593.02	714.45
12	Paid-up equity share capital (face value of Rs 5 per share)	672.41	672.41	672.41	672.41	672.41	672.41
13	Other equity						23,819.05
14	Earning Per Equity Share (Amount in Rs.5 each) (not annualised for quarter and period ended)						
	Basic EPS (in Rs.)	(0.66)	4.14	1.12	4.61	4.67	5.38
	Diluted EPS (in Rs.)	(0.66)	4.14	1.12	4.61	4.67	5.38

Notes:

- These unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 - Interim Financial Reporting ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. These financial results for the quarter and nine months ended 31st December 2024 have been reviewed by Audit Committee and approved by the Board of Directors at its meeting held on January 24, 2025 through Video Conferencing. The statutory auditors of the Company have carried out limited review of the financial results of the Company for the quarter and nine months ended 31st December, 2024.
- 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.
- 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 will assess the impact of the code when the relevant provisions are notified and will record related impact, if any in the period the code becomes effective.

CHEMBOND CHEMICALS LIMITED

CIN L24100MH1975PLC018235

Regd.Office: Chembond Centre, EL 71, Mahape MIDC, Navi Mumbai - 400 710

Email id:info@chembondindia.com, Website:www.chembondindia.com

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December 2024

4 Composite Scheme of Arrangement:

On 12th December, 2023, Chembond Chemicals Limited (Demerged / Transferee Company / CCL) entered into the Composite Scheme of Arrangement between with some of its subsidiaries and step down subsidiaries viz. Chembond Chemical Specialties Limited (Resulting Company / CCSL), Chembond Clean Water Technologies Limited (Transferor Company No. 1 / CCWTL), Chembond Material Technologies Private Limited (Transferor Company No. 2 / CMTPL), Phiroze Sethna Private Limited (Transferor Company No. 3 / PSPL) and Gramos Chemicals India Private Limited (Transferor Company No. 4 / GCIPL) and their respective shareholders and creditors under Sections 230-232 read with Section 66 and other applicable provisions of Companies Act, 2013 along with applicable rules made thereunder. Upon the scheme becoming effective, the "Demerged undertaking" of CCL shall be transferred to the Resulting Company, CCWTL shall be amalgamated with the Resulting Company and CMTPL, PSPL and GCIPL shall be amalgamated with CCL from the appointed date of 1st April, 2024. The Company has received queries from Official Liquidator and other authorities, which were responded in time and the Company has also filed Petition to the National Company Law Tribunal (NCLT) on 1st January, 2025 along with the requisite documents. The Scheme will be accounted for on receipt of regulatory and other approvals which are pending as on the date of approval of these financial results.

5 Exceptional Item pertains to profit of Rs. 154.74 lakhs, arising on account of full and final settlement of insurance claim related to replacement value of Property, Plant & Equipement that were damaged due to fire incident occurred at the Tarapur plant in the month of April 2022.

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

**For and on behalf of Board of Directors of
Chembond Chemicals Limited**

**Place: Mumbai
Date: 24th January 2025**

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

ADDITIONAL DISCLOSURES

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. **NOT APPLICABLE**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES **NOT APPLICABLE**

Sr No.	Particulars	Rs. In Lakhs
1	Loans / revolving facilities like cash credit from banks / financial institution	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date -	-
		-
2	Unlisted debt securities i.e. NCDs and NCRPS -	-
A	Total amount outstanding as on date -	-
B	Of the total amount outstanding, amount of default as on date -	-
		-
3	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for halfyearly filings i.e., 2nd and 4th quarter) – **NOT APPLICABLE**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **NOT APPLICABLE**