

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

Limited Review Report
To The Board of Directors,
Chembond Chemical Specialties Limited

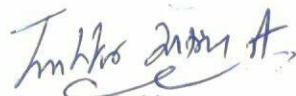
We have reviewed the accompanying statement of unaudited standalone financial results of Chembond Chemical Specialties Limited ("the Company") for the quarter and half year ended 30th September, 2024 ("the Statement"). This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review of the Statement 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 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 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 standalone unaudited financial results for the quarter and half year ended 30th September, 2024, read with the Notes thereon, prepared in accordance with applicable Accounting Standards i.e. Ind AS and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular number CIR/CFD/FAC/62/2016 of SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

This report is intended solely for purpose of use by the holding company Chembond Chemicals Limited for the preparation of their Consolidated Financial Results for the quarter and half year ended 30th September, 2024.

For Bathiya & Associates LLP,
Chartered Accountants
Firm's Registration No. 101046W / W100063



Jatin A. Thakkar
Partner
Membership No. 134767



UDIN: 24134767BKEAWE4076
Place: Mumbai.
Date: 19th October, 2024

CHEMBOND CHEMICAL SPECIALTIES LIMITED
CIN: U20116MH2023PLC415282
Regd. Office: Chembond Centre, EL 37, Mahape MIDC, Navi Mumbai - 400 710
Unaudited financial results for the quarter and half year ended 30th Sept, 2024

(Rs. in Lakhs)

Sr. No	Particulars	Standalone					
		Quarter Ended			Half year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	Total Income	-	-	-	-	-	-
4	Expenses						
	a. Cost of materials consumed	-	-	-	-	-	-
	b. Purchases of Stock-in trade	-	-	-	-	-	-
	c. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	-	-	-	-	-	-
	d. Employee Benefits Expense	-	-	-	-	-	-
	e. Finance Costs	-	0.00	-	0.00	-	-
	f. Depreciation and Amortisation Expenses	-	-	-	-	-	-
	g. Other Expenses	1.07	0.34	-	1.42	-	0.92
	Total Expenses	1.07	0.35	-	1.42	-	0.92
5	Profit before exceptional Items and tax	(1.07)	(0.35)	-	(1.42)	-	(0.92)
6	Exceptional Items	-	-	-	-	-	-
7	Profit before tax	(1.07)	(0.35)	-	(1.42)	-	(0.92)
8	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- MAT Credit entitlement	-	-	-	-	-	-
	- Short/Excess provision of IT for earlier year	-	-	-	-	-	-
9	Profit For the Period	(1.07)	(0.35)	-	(1.42)	-	(0.92)
10	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	-	-	-	-	-	-
11	Total Comprehensive Income for the period	(1.07)	(0.35)	-	(1.42)	-	(0.92)
12	Paid-up equity share capital (face value of Rs 5 per share)	0.50	0.50	-	0.50	-	0.50
13	Other equity	-	-	-	-	-	-
14	Earnings Per Equity Share (FV of Rs.5 each) (not annualised)						
	Basic and Diluted EPS	(10.72)	(3.47)	-	(14.19)	-	(9.23)

Notes

- The above results for the quarter and half year ended 30th Sept, 2024 have been approved by the Board of Directors at their meeting held on 19th Oct 2024.
- The Company is engaged in Speciality 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 of the company.
- The figures for corresponding previous quarter and year ended have been restated/reorganized, rearranged and reclassified wherever necessary.

For and on behalf of the Board of Directors
Chembond Chemical Specialties Limited



Nirmal V. Shah
Director
DIN: 00083853

Place : Mumbai.
Date: 19th October, 2024

CHEMBOND CHEMICAL SPECIALTIES LIMITED

CIN: U20116MH2023PLC415282

Statement of Assets and Liabilities as on 30.09.2024

(All amounts are In Rupees Lakhs, except per share data and unless stated otherwise)

(Rs. in Lakhs)

	As at Sep 30, 2024	As at Mar 31, 2024
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	-	-
(b) Other Intangible assets	-	-
(c) Financial assets	-	-
(d) Deferred tax assets (Net)	-	-
(e) Other non-current assets	-	-
Total non-current assets	-	-
(2) Current assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	0.40	0.47
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Other financial assets	-	-
(c) Current Tax Asset (Net)	-	-
(d) Other current assets	-	-
Total current assets	0.40	0.47
TOTAL ASSETS	0.40	0.47
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	0.50	0.50
(b) Other equity	(2.34)	(0.92)
Total equity	(1.84)	(0.42)
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Other Financial Liabilities	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Provisions	-	-
Total non-current liabilities	-	-
Current liabilities		
(a) Financial liabilities		
Total outstanding dues of micro enterprises and small enterprises	0.09	0.54
Total outstanding dues of creditors other than micro enterprises and small enterprises	1.91	0.30
(b) Other current liabilities	0.25	0.06
Total current liabilities	2.24	0.90
Total liabilities	2.24	0.90
TOTAL EQUITY AND LIABILITIES	0.40	0.47

For and on behalf of the Board of Directors
Chembond Chemical Specialties Limited



Nirmal V. Shah
Director
DIN: 00083853

Place : Mumbai.
Date: 19th October, 2024