



**TRANSCHEM  
LIMITED**

15 October 2024

To,  
Corporate Relation Department  
BSE Limited,  
P. J. Towers, 1<sup>st</sup> Floor,  
Dalal Street, New Trading Ring,  
Rotunda Building, Fort,  
**MUMBAI – 400 001.**

**SUB: Un-audited Financial Results for the Quarter/Half Year ended 30 September 2024**

**REF: COMPANY CODE NO. 500422.**

Dear Sir,

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we are submitting herewith statement of Un-audited Financial Results of the Company for the quarter/half year ended 30 September 2024 along with copy of Limited Review Report of the Auditors on the same in the prescribed format.

The results were being reviewed by the Audit Committee and taken on record by the Board of Directors in their respective meetings held on 15 October 2024 The Board meeting was commenced at IST 16.00 and concluded at IST 16.45

These results are also being placed at the web-site of Company ([www.transchem.net](http://www.transchem.net)).

The Trading Window for the shares of the Company that was closed for designated persons since 01 October 2024 will reopen on 17 October 2024 after 48 hours of the declaration of results.

Please take the same on record.

Thanking you,

Yours faithfully,

For **TRANSCHEM LIMITED**

(Neeraja Karandikar)  
Company Secretary  
ACS- 10130  
Encl: As above.

CIN : L24100MH1976PLC019327

Regd. Office : 304, Ganatra Estate, Pokhran Road No. 1, Khopat, Thane (W) 400 601.

Tel.: 022-2547 7077 Telefax : 022-2547 3601 E-mail : [secretary@transchem.net](mailto:secretary@transchem.net) Website : [www.transchem.net](http://www.transchem.net)



**Independent Auditor's Review Report on Unaudited Financial Results of Transchem Limited for the Quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to the Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To The Board of Directors of Transchem Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Transchem Limited** ('hereinafter referred to as 'the Company') for the quarter ended 30 September, 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Regulations)
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder ('Ind AS 34') and other recognized accounting principles generally accepted in India and is in compliance with the regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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.
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 the recognition and measurement principles laid down in Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S P M L & Associates**  
**Chartered Accountants**  
**Firm's Registration No.: 136549W**



**Gautam Jain**  
**Partner**

**Membership No.: 449094**

**UDIN: 24449094BKAHUC4214**

**Place: Mumbai**

**Date: October 15, 2024**



# TRANSCHEM LIMITED

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30<sup>th</sup> September 2024

(₹ in Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 <sup>th</sup> September 2024 #	30 <sup>th</sup> June 2024	30 <sup>th</sup> September 2023 #	30 <sup>th</sup> September 2024	30 <sup>th</sup> September 2023	31 <sup>st</sup> March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	a) Income from operations	-	-	-	-	-	41.00
	b) Other income	230.75	246.97	168.68	477.72	321.45	739.70
	<b>Total Income</b>	<b>230.75</b>	<b>246.97</b>	<b>168.68</b>	<b>477.72</b>	<b>321.45</b>	<b>780.70</b>
2	<b>Expenses</b>						
	a) Purchase of stock-in-trade	-	-	-	-	-	40.00
	b) Employee benefit expenses	15.98	15.93	22.92	31.91	44.37	89.85
	c) Depreciation and amortisation expenses	0.14	0.16	0.20	0.30	0.40	0.81
	d) Finance cost	-	-	-	-	-	0.01
	e) Other expenses	21.10	11.39	15.96	32.49	34.25	84.73
	<b>Total Expenses</b>	<b>37.22</b>	<b>27.48</b>	<b>39.08</b>	<b>64.70</b>	<b>79.02</b>	<b>215.40</b>
3	<b>Profit / (Loss) before exceptional items (1-2)</b>	<b>193.53</b>	<b>219.49</b>	<b>129.60</b>	<b>413.02</b>	<b>242.43</b>	<b>565.30</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>193.53</b>	<b>219.49</b>	<b>129.60</b>	<b>413.02</b>	<b>242.43</b>	<b>565.30</b>
6	<b>Tax expense</b>						
	a) Current Tax	48.86	53.08	32.88	101.94	61.06	142.94
	b) Income Tax earlier years	-	-	-	-	-	1.44
	c) Deferred Tax	0.21	0.20	-	0.41	-	0.58
	<b>Total Tax Expenses</b>	<b>49.07</b>	<b>53.28</b>	<b>32.88</b>	<b>102.35</b>	<b>61.06</b>	<b>144.96</b>
7	<b>Net Profit / (Loss) for the period/year (5-6)</b>	<b>144.46</b>	<b>166.21</b>	<b>96.72</b>	<b>310.67</b>	<b>181.37</b>	<b>420.34</b>
8	Other comprehensive income (OCI) (Net of tax)						
	<i>Items that will not be reclassified to profit or loss</i>						
	- Re-measurement gain/ (losses) on defined benefit plans	(0.34)	(0.34)	(0.64)	(0.68)	(1.27)	(0.26)
	- Net gain / (loss) on investments designated at FVTOCI	(35.62)	(108.89)	154.47	(144.51)	166.22	560.30
9	<b>Total comprehensive income for the period (net of tax) (7+8)</b>	<b>108.50</b>	<b>56.98</b>	<b>250.55</b>	<b>165.48</b>	<b>346.32</b>	<b>980.38</b>
10	Paid-up Equity Share Capital (Face value ₹10 per share)	1,224.00	1,224.00	1,224.00	1,224.00	1,224.00	1,224.00
11	Other Equity	NA	NA	NA	NA	NA	6,340.60
12	Earning per share (EPS) (in ₹) (not annualised for the quarters)						
	i) Basic EPS	1.18	1.36	0.79	2.54	1.48	3.43
	ii) Diluted EPS	1.18	1.36	0.79	2.54	1.48	3.43

# Figures for the quarters ended 30 September 2024 and 30 September 2023, as reported in these financial results, are the balancing figures between published year to date figures up to the end of the first quarter and half year ended of the respective period.



CIN : L24100MH1976PLC019327

Regd. Office : 304, Ganatra Estate, Pokhran Road No. 1, Khopat, Thane (W) 400 601.

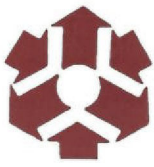
Tel.: 022-2547 7077 Telefax : 022-2547 8601 E-mail : secretary@transchem.net Website : www.transchem.net



Statement of Assets and Liabilities

Particulars	(₹ in Lakhs, unless otherwise stated)	
	As at 30 <sup>th</sup> September 2024	As at 31 <sup>st</sup> March 2024
	(Unaudited)	(Audited)
<b>Assets</b>		
<b>Non - Current Assets</b>		
Property, Plant and Equipment	8.47	8.50
Financial Assets		
Investments	560.45	890.56
<b>Sub Total - Non - Current Assets</b>	<b>568.92</b>	<b>899.06</b>
<b>Current Assets</b>		
Financial Assets		
Cash and Cash Equivalents	33.58	31.63
Loans	7,003.23	6,504.07
Other Financial Assets	156.78	155.95
Trade Receivables	34.00	41.00
Other Current Assets	2.96	0.09
<b>Sub Total - Current Assets</b>	<b>7,230.55</b>	<b>6,732.74</b>
<b>Total Assets</b>	<b>7,799.47</b>	<b>7,631.80</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	1,224.00	1,224.00
Other Equity	6,506.08	6,340.60
<b>Sub Total - Equity</b>	<b>7,730.08</b>	<b>7,564.60</b>
<b>Liabilities</b>		
<b>Non - Current Liabilities</b>		
Deferred Tax Liabilities (Net)	0.99	0.58
Provisions	23.74	18.72
<b>Sub Total - Non - Current Liabilities</b>	<b>24.73</b>	<b>19.30</b>
<b>Current Liabilities</b>		
Provisions	-	12.61
Current Tax Liabilities (Net)	28.11	28.23
Other Current Liabilities	16.55	7.06
<b>Sub Total - Current Liabilities</b>	<b>44.66</b>	<b>47.90</b>
<b>Total Equity and Liabilities</b>	<b>7,799.47</b>	<b>7,631.80</b>





Statement of Cash Flow for the Half Year Ended 30 <sup>th</sup> September 2024			
(₹ in Lakhs, unless otherwise stated)			
	Particulars	Half Year Ended	Half Year Ended
		30th September 2024	30th September 2023
		(Unaudited)	(Unaudited)
<b>A</b>	<b>Cash Flows From Operating Activities</b>		
	Net Profit / (Loss) Before Tax	413.02	242.43
	<b>Adjustments For:</b>		
	Depreciation and Amortisation Expenses	0.30	0.40
	Dividend on Equity shares	(0.50)	(0.69)
	Interest on Fixed Deposits	-	(1.77)
	Provision for Gratuity and Compensated Absences Expense (net off)	(8.28)	(0.35)
	<b>Operating Profit before Working Capital Changes</b>	<b>404.54</b>	<b>240.02</b>
	<b>Adjustments For:</b>		
	(Increase)/Decrease in Loans and other Financial / Current Assets	(502.86)	(3,599.37)
	(Increase)/Decrease in Trade Receivables	7.00	-
	Increase/(Decrease) in Other Current Liabilities and Provisions	9.50	2.25
	<b>Cash Generated from / (Used in) Operating Activities</b>	<b>(81.82)</b>	<b>(3,357.10)</b>
	Direct taxes paid (net of refunds)	(108.32)	(50.14)
	<b>Net Cash Generated from / (Used in) Operations (A)</b>	<b>(190.14)</b>	<b>(3,407.24)</b>
<b>B</b>	<b>Cash Flows From Investing Activities</b>		
	Proceeds from sale of Non Current Investments	191.86	74.60
	Purchase of Fixed Assets	(0.27)	(0.30)
	Interest on Fixed Deposits	-	1.77
	Dividend Received from Equity shares	0.50	0.69
	<b>Net Cash Generated from/(Used in) Investing Activities (B)</b>	<b>192.09</b>	<b>76.76</b>
<b>C</b>	<b>Cash Flows From Financing Activities (C)</b>		
		-	-
	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>1.95</b>	<b>(3,330.48)</b>
	<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>31.63</b>	<b>3,449.90</b>
	<b>Cash and Cash Equivalents at the end of the year</b>	<b>33.58</b>	<b>119.42</b>

**Note:**

- 1) The above cash flow statement has been prepared under the "Indirect Method" as per Indian Accounting Standard (Ind-AS) 7.
- 2) Figures in brackets indicate cash outflow and without brackets indicate cash inflow.





## Notes:

- 1 The financial results of Transchem Limited (the Company) for the quarter and half year ended 30<sup>th</sup> September 2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 15<sup>th</sup> October 2024 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30<sup>th</sup> September 2024.
- 2 During the quarter and half year ended 30<sup>th</sup> September 2024 the Company does not have revenue from operation but during the financial year 2023-24, the Company has generated revenue from operations. The Company has single operations and there is / are no reportable segments (business and/or geographical) in accordance with the requirements under Indian Accounting Standard 108 "Operating Segments". Accordingly no disclosures are required under secondary segment reporting.
- 3 The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29<sup>th</sup> March 2019.
- 4 The previous periods numbers have been regrouped/ rearranged wherever necessary to confirm the current period presentation.

Place: Thane  
Date: 15<sup>th</sup> October 2024

For Transchem Limited

*MS Ranavre*

**Mahesh Suresh Ranavre**  
Whole Time Director  
DIN:08296631

