

PCL:SEC:2025: 70

14.02.2025

BSE Limited, 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, Fort, MUMBAI-400 001

Scrip Code: 506852

Sub.: Integrated Filing (Financial) for the Quarter and Nine Months ended 31st December,

2024.

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No.20250102-4 dated 2nd January, 2025, Integrated Filing (Financial) for the Quarter and Nine Months ended 31st December, 2024 is enclosed herewith.

The above information is also available on the website of the Company at www.primochemicals.in

Kindly take the above on record.

Thanking you,

Yours faithfully, For Primo Chemicals Limited

SUGANDHA KUKREJA Company Secretary & Chief HR Officer

Encl.as above.

PRIMO CHEMICALS LIMITED

(FORMERLY KNOWN AS PUNJAB ALKALIES & CHEMICALS LIMITED)

QUARTERLY INTEGRATED FILING (FINANCIALS)

- A. Financial Results- Annexure I
- **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 as there is no default on loans and debt securities outstanding as on 31st December, 2024.
- D. Format for disclosure of Related Party Transactions (applicable only for half- yearly 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**

PRIMO CHEMICALS LIMITED (FORMERLY KNOWN AS PUNJAB ALKALIES & CHEMICALS LIMITED)

PRIMO CHEMICALS LIMITED (FORMERLY KNOWN AS PUNJAB ALRALIES & CHEMICALS LIMITED)

CIN: L24119CH1975PLC003607

Regd. Office: SCO 125-127, Sector 17-B, CHANDIGARH 160 017,

Corporate Office: Bay No. 46-50, Sector 31-A, Chandigarh - 160039,

Tel No. 0172-2801649, Email: secretarial@primochemicals.in, Website: www.primochemicals.in

Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2024

(Rs. in lakhs)

20.130.20	A CONTRACT OF THE PERSON OF TH	Quarter	Quarter	Quarter	Nine Months	Nine Months	Financial
Br. No.	Particulars	Ended 31.12.2024	Ended 30.9.2024	Ended 31,12,2023	Ended 31.12.2024	Ended 31.12.2023	Year Ender 31,3,2024
2002		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 .	Revenue from operations	14384.56	13436.20		40013.58		
3	Other Income	473.57	588,45				
	Total Revenue (1+2)	14858.13	14022.65	9512.75	41660.98	30850.27	41840.1
4	Expenses:						1
	a) Cost of materials consumed	35.00				1 1500000 20000	115 07000 2
	1) Sait	1747.80	1755.55		5290.87	4747.62	
	ii) Power	4338,30	5143.78		14681.17	13940.04	18551.1
	III) Others	2797.65	1467.08	749.00	5146,63	1579.17	2668.2
	Total	8883,55	8366.41	6453.23	25118.67	20256.63	
	b) Purchase of Stock-in-Trade	605.54	940.84		1548.18		
	c) Changes in Inventories of Finished Goods,	10,000	(A)			-	
	Work-In-Progress and Stock-In-Trade	(305,10)	147.70	(168.17)	(141.26)	28.10	(348,59
	Translation and allowing the read	10001101		(100.11)	(3-7).20)	20.10	(240,00
	d) Employees benefits expense	1262.31	1203,33	1257.00	3742.56	3167.40	4368.8
	e) Finance Costs		567.48				
		595.43	1321,98	500.74	1723.18	1242,18	1820.57
	f) Depreciation and amortisation expense	1302,35		1028.39	3858.72	2799.53	
	g) Other expenses	2072.28	1717.77	1321.89	5310.13	5437.75	
	Total Expenses	14418.38	14265,31	10393.08	41158.18	32943.02	44782.67
5	Profit/(Loss) Before Tax (3-4)	441.77	(242.66)	(880.33)	502.80	(2092.75)	(3142.61
6	Tax Expense:						
	a) Current Tax	82.03	(38.08)	•1	99.07	•	7.
	b) Prior Period Tax			15.39		15.39	19.1
	c) Deferred Tax	167.86	(1530.96)	639.26	56.57	1156.16	(575,88
	Total	249.89	(1589.04)	654,65	155.64	1171.54	(556.69
7	Profit/(Loss) after tax (5-6)	191.88	1328.38	(1534.98)	347.16	(3264.29)	(2586.82
8	Other Comprehensive Income (OCI)	1.7		14.000		(010-115)	12000.02
	a) items that will not be reclassified to profit or loss	16.04	12.99	(35.83)	29,12	(11.81)	(10.98
	b) Income Tax relating to items that will not be reclassified	5.61	4.54	(12.52)	10.18	(2.17)	(1.88)
_	to profit or loss	1 22220			222-22	1992/1992/1992/2	NAMES OF THE CO.
9	Total Comprehensive income for the period (7+8)		1334.83	(1558.29)	366.10	(3273.93)	(2594.92)
	(comprising profit/(loss) and other comprehensive income	the same of	b				
	for the period)						
10	Earnings/(Loss) per Equity Share (Rs.) (Not Annualised):						
	a) Basic	0.08*	0.54*	(0.63)*	0.14	(1.35)	(1.07
	b) Diluted	0.08*	0.54*	(0.63)*	0.14*	(1.35)	(1.07)
11	Paid up Equity Share Capital (in Rs.)	4846.86	4846,86	4846.86	4846.88	4848,86	4848.88
12	Face value (in Rs.)	2.00	2.00	2.00	2.00	2.00	2.00
13	Reserve excluding Revaluation Reserve.	2.00			2.00	2.00	29735.74
	Reserve excluding Revaluation Reserve.	Microsoft of Reservoirs International Control		THE RESERVE OF THE PARTY OF THE			23/00.14
ART-II							
ìr.	Particulars	Quarter	Quarter	Quarter	Nine Months	Nine Months	Financial
lo.		Ended	Ended	Ended	Ended	Ended	Year Ended
		31.12.2024	30.9.2024	31.12.2023	31.12.2024	31.12.2023	31.3.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDING	rana dan kacamatan	Contract Contract	E make a series			
1	Public Shareholding						
	- Number of Shares	168360390	166360390	166360390	166360390	166360390	166360390
	- Percentage of Shareholding	68,65%	68,65%	68.65%	68.65%	68,65%	68.65%
2	Promoters and Promoter Group Shareholding	TO A CONTROL			A TOTAL CONTRACTOR		7 - SART 18
	a) Pledged/Encumbered						
	- Number of Shares					2	
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Percentage of Shares (as a % of the total Shareholding)	0.00%	0,0076	0.00%	0,0078	0.0079	0,007
	of Promoter and Promoter Group)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	- Percentage of Shares (as a % of the total Share Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	of the Company)						
	b) Non-encumbered	6.0		Luciani		n mything a	ALEXANDER OF
	- Number of Shares	75982830	75982830	75982830	75982830	75982830	75982830
	- Percentage of Sherea (as a % of the total Shereholding	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	of Promoter and Promoter Group)	1 2					AVAIROR OF
	- Percentage of Shares (as a % of the total Share Capital	31,35%	31.35%	31.35%	31.35%	31.35%	31.35%
	of the Company)				Private del transcriptor della		
В	INVESTOR COMPLAINTS		Quarter Fre	ded 31st Dec	ombor, 2024		The same and
-	Panding at the heginning of the guarter	Quarter Ended 31st December, 2024 NIL					
		1					
	Remaining unresolved at the end of the quarter			N			
	Pending at the beginning of the quarter Received during the quarter Disposed of during the quarter	*					

EPS not annualised.

* EPS not annualised.

Notes 1 The above standalone un-audited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Read of India.

2 The Company owns 49% Equity in M/a. Flow Tech Chemicals (P) Limited is supply beamber, 2024 and is being given treatment of Associate Concern as per applicable IND-AS. Accordingly, the Unaudited Financial Results for the Content and Nine Months ended 31st December, 2024 are prepared on Consolidated and Standalone basis.

3 The Company operates in a single business segment viz., Chemicals 1 The Company operates in a single business segment viz., Chemicals 2 The figures of the previous period have been regrouped reclassified the second of the previous period have been regrouped reclassified the second of the previous period have been regrouped reclassified the second of the previous period have been regrouped reclassified the second of the previous period have been regrouped reclassified the second of the previous period have been regrouped reclassified the second of the previous period have been regrouped reclassified the second of the previous period have been regrouped reclassified the second of the

wind by the Audit Committee and tained for such over the Second in its meeting held on For and on behalf of the Bold of the Bo

prepared on Consolidated and standards busines.

3 The Company operates in a single business segment viz., Chemicals of the figures of the previous period have been regrouped/ reclassified. The figures of the previous period have been regrouped/ reclassified. The above results have been reviewed by the Audit Committee and the committe

heig on 14th February, 2025.

Place: Chandigarh Date: 14th February, 2026

S Tandon & Associates LLP, Chartered Accountants

A registered Limited Liability Partnership under the LLP Act, 2008

Registered Office: 406, Adishwar Apartments, 4th Floor, 34 Firoz Shah Road, New Delhi – 110001

Offices: New Delhi, Bangalore, Chandigarh, Mohali, Ludhiana

Contact: hi@standon.in; +91 172 509 8370

LLPIN: ACC-9822 ICAI Firm ID: 006388N PAN: AASFS7956F

REVIEW' REPORT

To
The Board of Directors,
Primo Chemicals Ltd (Formerly Known as Punjab Alkalies & Chemicals Limited),
Bay No.46-50, Sector 31A
Chandigarh- 160030

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Primo Chemicals Ltd (Formerly Known as Punjab Alkalies & Chemicals Limited) for the quarter & Nine Months ended 31st December 2024. 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.
- 2. We conducted our review of the Statement in accordance with the Standard on Review of 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, Including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Tandon & Associates Chartered Accountants

(FRN 006388N/N500433)

Name: Nipun Rastogi

Partner

M. No. 518893 Date: 14/02/2025

UDIN: 25518893BMKRHY8201

PRIMO CHEMICALS LIMITED (FORMERLY KNOWN AS PUNJAB ALKALIES & CHEMICALS LIMITED)
CIN: L2419CH1975PLC003607
Regd, Office: SCO 125-127, Sector 17-B, CHANDIGARH 160 017,
Corporate Office: Bay No. 48-50, Sector 31-A, Chandigarh - 180030,
Tel No. 0172-2801649, Email : secretaria@primochemicals.in, Website: www.primochemicals.in Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2024

(Re. In lakhs)

art-l	Particulars	Quarter Ended 31.12.2024 (Unaudited)	Quarter Ended 30.9.2024 (Unaudited)	Quarter Ended 31,12,2023 (Unaudited)	Ended 31,12,2024	Nine Months Ended 31.12,2023 (Unaudited)	Financial Year Ended 31.3.2024 (Audited)
		14384.56	13436.20	9142.87	40013.58	29450.62	30698,02
1	Revenue from operations	473.57	586.45	369.88	1647,40	1399.75	1942.14
2	Other Income Total Revenue (1+2)	14858.13	14022.65	9512.75	41660.98	30850,27	41840.16
3 4	Expenses:						
•	a) Cost of materials consumed				- سند	4747.62	6443.84
	I) Sait	1747.60	1755.55	1510,57	5290.87	13940.04	18551.14
	ii) Power	4338.30	5143,78	4193.66	14681.17	1579.17	2668,23
	III) Others	2797.65	1467.08	749.00	5146.63		27863.21
	Total	8883,65	8355.41	6453.23	25118.67	20266.83	1 A P. M. T. S. S. S. S. S. S.
	b) Purchase of Stock-in-Trade	605,54	840.64	•	1546.18	1.26	1.26
	c) Changes in Inventories of Finished Goods,	100004000	12/2012/1971	0.000		28.10	(348.69)
	Work-in-Progress and Stock-in-Trade	(305,10)	147.70	(168,17)	(141.26)	20.10	[340.09]
		w whomselven			97 IN FO	3167,40	4368.84
	d) Employees benefits expense	1262.31	1203.33	1257.00	3742.56 1723.18	1242.15	1820.57
	e) Finance Costs	595.43	567,48	500.74	3858.72	2799.53	3956,05
	f) Depreciation and smortisation expense	1302.35	1321.98	1028.39	5310.13	5437.75	7323.33
	g) Other expenses	2072,28	14265.31	10393.08	41158.18	32943.02	44782.67
	Total Expenses	14416,36	(242.66)	(880.33)	502.80	(2092.75)	(3142.51)
5	Profit/(Loss) Before Tax (3-4)	441.77	(242.00)	[000.55]	302.00	1	
8	Tax Expense:	82.03	(38.08)	2	99.07		
	a) Current Tax	62.03	(20,00)	15.39	544,444	15.39	19.19
	b) Prior Period Tax	167.85	(1530.96)	639.25	56.57	1156.15	(675.88)
	c) Deferred Tax	249.89	(1569.04)	654,65	155,64	1171.54	(556.69)
	Total	191.88	1326.38	(1534.98)	347.16	(3264.29)	(2585.82)
7	Profit/(Loss) after tax (5-6)	37.58	(33,61)	16,33	50.10	22.62	53,12
8	Share of Profit & (Loss) of Associates	229.46	1292.77	(1518.65)	397.26	(3241.67)	(2532.70)
9	Net Profit/(Loss) for the period after Associates (7+8)		*=	• ***********		NO SOLUTION	1 VALUEDAN
10	Other Comprehensive Income (OCI) a) Items that will not be reclassified to profit or loss	16.04	12.99	(35.83)	29,12	(11.81)	(10.98)
	b) Income Tax relating to items that will not be reclassified		4.54	(12.62)	10.18	(2.17)	(1.88)
	b) income 18x tetering to items that said for 20 testing	77.00				r Arrigani	
11	to profit or loss Total Comprehensive Income for the period (7+8) [comprising profit/(loss) and other comprehensive Income	239,89	1301.22	(1541.96)	416.20	(3251.31)	(2541.80)
12	for the period) Earnings/(Loss) per Equity Share (Re.) (Not Annualised):			1,4-319-81	276257	12/2/40	44.05
12	a) Basic	0.09*	0.53*	(0,63)*	0.16*	(1.34)*	(1.05)
	b) Diluted	0.09*	0.53*	(0.63)*	0.16*	(1.34)° 4846.86	4846,86
13	Paid up Equity Share Capital (in Rs.)	4846.86	4846.86		4846.86	2.00	2.00
14	Face value (in Rs.)	2.00	2.00	2.00	2.00	2.00	30379.35
15	Reserve excluding Revaluation Reserve.	15-10 Apr 1989 1/24	\$4.5 A \$4.5 A	2.30.00	Same at the same	The second second	30313.00
PART-		A STATE OF THE STA	CONTRACTOR SPECIAL CONTRACTOR			Altan Maneton	Financial
Sr.	Particulars	Quarter	Quarter	Quarter	Nine Months	Nine Months Ended	Year Ended
No.	ratticulate	Ended	Ended	Ended	Ended 31.12.2024	31,12,2023	31.3.2024
NO.		31.12.2024	30.9.2024	31.12.2023	(Unaudited)	(Unaudited)	(Audited)
		(Unaudited)	(Unaudited)	(Unaudited)	(Guanateo)	CONSCIONA	LINGUIL SAL
A	PARTICULARS OF SHAREHOLDING	Carlo Salara (Salara)			B. Sales Carlo de Sales		
1	Public Shareholding	166360390	166360390	166360390	166360390		
	- Number of Shares	68.65%	68,65%		68.65%	68.65%	68.65%
	- Percentage of Shareholding	9	777276.00	ENGINARY.	The second secon		
2	Promoters and Promoter Group Shareholding						
	a) Piedged/Encumbered					•	115.
	- Number of Shares	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	- Percentage of Shares (as a % of the total Shareholding		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
	of Promoter and Promoter Group) - Percentage of Shares (as a % of the total Share Capital of the Company)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	b) Non-encumbered		75982830	75982830	75982830	75982830	76982831
	Mumber of Shares	75982830	100.00%		100 CO. C.		
	- Percentage of Shares (as a % of the total Shareholding	100,00%	100.009	100,00%	100.00		
			31,35%	31,35%	31.35%	31.35%	31.359
	- Percentage of Shares (as a % of the total Share Capital	31,35%		Date Committee	English Commencer and address of	Lange Control	
	of the Company)	2003	Quarter E	nded 31st De	cember, 2024	PAR TO THE TOP	
В	INVESTOR COMPLAINTS	Miles III			NIL		
	Pending at the beginning of the quarter	1					
	Received during the quarter	1					
	Disposed of during the quarter Remaining unresolved at the end of the quarter		Commission of the contract of	ألاحتواد بلا مرابر	NIL .	<u> </u>	-

*EPS not annualised.

Note: 1 The above consolidated un-audited financial results of the Company have been prepared in accordance with the indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.

2 The Company owns 49% Equity in Mis. Flow Tech Chemicals (P) Limited as on 31st December, 2024 and is being given treatment of Associate Concern as per applicable IND-AS. Accordingly, the Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024 concern as per applicable IND-AS. Accordingly, the Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024 Concern as per applicable and Standalone basis.

3 The Company operates in a single business segment viz., Chemicals.

4 The figures of the previous period have been regrouped reclassified, wherever necessary.

5 The above results have been reviewed by the Audit Committee and thereafter approved by the Board in Its meeting held on 14th February, 2025.

For end on residue the Board HANDICARH

Place: Chandigarh
Date: Chandigarh
Date: 14th February, 2025

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S Tandon & Associates LLP, Chartered Accountants

A registered Limited Liability Partnership under the LLP Act, 2008

Registered Office: 406, Adishwar Apartments, 4th Floor, 34 Firoz Shah Road, New Delhi – 110001 Offices: New Delhi, Bangalore, Chandigarh, Mohali, Ludhiana

Contact: hi@standon.in; +91 172 509 8370

LLPIN: ACC-9822 ICAI Firm ID: 006388N PAN: AASFS7956F

REVIEW' REPORT

To
The Board of Directors,
Primo Chemicals Ltd (Formerly Known as Punjab Alkalies & Chemicals Limited),
Bay No.46-50, Sector 31A
Chandigarh- 160030

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Primo Chemicals Ltd (Formerly Known As Punjab Alkalies & Chemicals Limited) ("the Company") and its share of the net profit after tax and total comprehensive Income of Its Associate for the quarter & Nine Months ended 31st December 2024. 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.
- 2. We conducted our review of the Statement in accordance with the Standard on Review of 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. The Statement Includes the results of the following entity:

Sr.No	Name of the Entity	Relationship
1.	Primo Chemicals Ltd (Formerly Known As Punjab Alkalies & Chemicals Limited)	THE COMPANY
2.	Flow Tech Chemicals Private Limited	ASSOCIATE

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matter

The unaudited consolidated financial results include the Group's share of net profit / (loss) after tax, and total comprehensive income for the Nine Months ended on December 31, 2024 as mentioned below, in respect of one Associate based on their financial results which have been reviewed by us.



S Tandon & Associates LLP, Chartered Accountants

A registered Limited Liability Partnership under the LLP Act, 2008

Registered Office: 406, Adishwar Apartments, 4th Floor, 34 Firoz Shah Road, New Delhi – 110001

Offices: New Delhi, Bangalore, Chandigarh, Mohali, Ludhiana

Contact: hi@standon.in; +91 172 509 8370

ICAI Firm ID: 006388N

PAN: AASFS7956F

(Amount in Lakhs)

Particulars	Nine Months Ended 31st December 2024
Total Net profit/(loss) after-tax	50.10
Total Comprehensive Income	Nil

For S. Tandon & Associates LLP

Chartered Account

Name: Nipun R

M. No. 518893 Date: 14/02/2025

UDIN: 25518893BMKRHY8201