



Decide with Confidence

YASH

CHEMEX LIMITED



SMERA RATINGS LIMITED

Formerly known as Yash CHEMEX PVT. LTD. (MSME No. 613146090155)

IMPORTERS & EXPORTERS OF DYES, INTERMEDIATES & CHEMICALS

Regd. Office : 411, 4th Floor, Sigma Icon-1, Opp. Medilink Hospital, 132 ft. Ring Road, Satellite Ahmedabad-380015.
Ph. : +91-79-26730257, 40028639 email yashchem@hotmail.com Web : www.yashchemex.com
CIN : L74110GJ2006PLC048385

14th November 2024

To
The Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

Sub: **OUTCOME OF BOARD MEETING AND SUBMISSION OF UN-AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024 AND OTHER MATTERS.**

Ref: **YASH CHEMEX LIMITED** **BSE SCRIP CODE: 539939** **SYMBOL: YASHCHEM**

In continuation of our letter dated 23rd October 2024, and Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. **Thursday, 14th November, 2024** have inter alia considered and approved the following matters:

1. Financial Results:

Approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended 30th September 2024 along with Limited Review Report issued by the Statutory Auditors M/s S. L. PATEL & CO., Chartered Accountants (FRN: 119211W) which have been duly reviewed and recommended by the Audit Committee. In this regard, we are enclosing herewith:

- Limited Review Report on the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended 30th September 2024 issued by the Statutory Auditors, M/s S. L. PATEL & CO., Chartered Accountants (FRN: 119211W).
- A copy of Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended 30th September 2024.

The results will be available on the website of the Stock Exchange on the link www.bseindia.com and also on the website of the Company www.yashchemex.com.

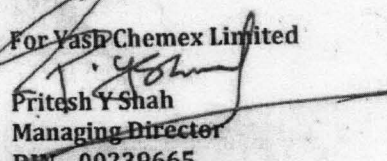
The Board meeting commenced at 04:15 PM IST and concluded at 05:00 PM IST.

Kindly consider this and take on record as a requisite disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

You are requested to kindly take the same on record.

Thank you,

For Yash Chemex Limited


Pritesh Y Shah
Managing Director
DIN - 00239665



Enclosed: A/a



CA Shailesh L. Patel (B.Com., F.C.A., D.I.S.A. (ICAI))

S. L. Patel & Co.
Chartered Accountants

Independent Auditor's review report on Unaudited Quarterly and Year to Date Standalone Financial Results of Yash Chemex Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to the Board of Directors of
Yash Chemex Limited
Ahmedabad.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Yash Chemex Limited** ("the company") for the quarter and Half year ended September 30,2024 and year to date from April 01,2024 to September 30,2024 ("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 (the "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 Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. . Our responsibility is to express a conclusion on these financial statements 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 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 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.





4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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, including the manner in which it is to be disclosed or that it contains any material misstatement.
5. The review of unaudited standalone quarterly financial results for the period ended 30 June 2024, included in the Statement was carried out and reported by H S K & Co. LLP, Chartered Accountants who has expressed unmodified conclusion vide their review report dated 13 August 2024, whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.
6. The review of unaudited standalone quarterly and year-to date financial results for the period ended 30 September 2023 and audit of unaudited standalone financial results for the quarter and year ended 31 March 2024 included in the Statement was carried out and reported by H S K & Co. LLP, Chartered Accountants who has expressed unmodified conclusion vide their review report dated 01 November 2023 and unmodified opinion vide their audit report dated 22 May 2024, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For, S. L. Patel & Co
Chartered Accountants
ICAI FRN: 119211W

CA. Shaileshkumar L. Patel
Proprietor
Membership No. 106081
UDIN:- 24106081BKASGO6318



Place : Ahmedabad
Date : November 14, 2024

YASH CHEMEX LIMITED

FORMERLY KNOWN AS YASH CHEMEX PRIVATE LIMITED

411, 4TH FLOOR, SIGMA ICON-1, OPP. MEDILINK HOSPITAL, SATELLITE, AHMEDABAD - 380015.

TELE:- 079-40028639/26730257/26730258, Email:- yashchem@hotmail.com, Website:- www.yashchemex.com

CIN:- L74110GJ2006PLC048385

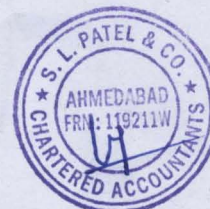
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2024

(Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		9/30/2024 (Un-Audited)	6/30/2024 (Un-Audited)	9/30/2023 (Un-Audited)	9/30/2024 (Un-Audited)	9/30/2023 (Un-Audited)	3/31/2024 (Audited)
1	Income						
	(a) Revenue from Operations	1,553.4	791.76	1,309.90	2,345.14	3,257.45	6,134.90
	(b) Other Income	1.64	1.46	1.60	3.10	16.58	79.84
2	Total Income (a + b)	1,555.02	793.22	1,311.50	2,348.24	3,274.03	6,214.74
3	Expenses						
	(a) Cost of Materials Consumed	-	-	-	-	-	-
	(b) Purchase of Stock-In-Trade	1,570.21	710.14	1,422.00	2,280.35	3,334.17	6,186.61
	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(82.1)	(25.80)	(195.50)	(107.93)	(203.98)	(90.93)
	(d) Employee Benefits Expenses	1.7	2.41	6.40	4.15	10.42	18.24
	(e) Finance Costs	19.8	18.46	19.30	38.26	37.66	77.45
	(f) Depreciation and Amortisation Expenses	0.3	0.26	0.30	0.52	0.57	1.15
	(g) Other Expenses	1.0	11.88	13.70	12.92	11.44	178.67
	Total Expenses (3)	1,510.91	717.35	1,266.20	2,228.26	3,190.28	6,371.19
	Profit\ (Loss) from Operations Before Exceptional Items & Tax (2 - 3)	44.11	75.87	46.30	119.98	83.75	(156.45)
5	Exceptional Items	-	-	-	-	-	-
6	Profit\ (Loss) from Ordinary Activities Before Tax (4 - 5)	44.11	75.87	46.30	119.98	83.75	(156.45)
7	Tax Expenses						
	(a) Current Tax	16.2	18.85	29.80	35.00	44.00	8.31
	(b) Deferred Tax	(23.8)	33.26	(16.60)	9.45	(27.76)	(78.39)
	(c) Tax In Respect of Earlier Year	-	-	-	-	-	4.86
	Total Tax Expenses (7)	(7.66)	52.11	13.13	44.45	16.24	(65.22)
8	Net Profit\ (Loss) for the period (6 - 7)	51.77	23.76	33.17	75.53	67.51	(91.23)
9	Other Comprehensive Income (Net of Tax)						
a	Items that will not be reclassified to profit or loss	15.11	(37.19)	15.80	(22.08)	(43.58)	55.2
b	Items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Total Comprehensive Income for the period (8+9)	66.88	(13.43)	48.97	53.45	23.93	(36.0)
11	Paid-Up Equity Share Capital of Face Value Rs.10/- Each	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34
12	Reserve Excluding Revaluation Reserves	-	-	-	-	-	1,337.0
13	Earnings Per Equity Share (Not Annualised)						
	(a) Basic	0.51	0.23	0.32	0.74	0.66	(0.0)
	(b) Diluted	0.51	0.23	0.32	0.74	0.66	(0.0)



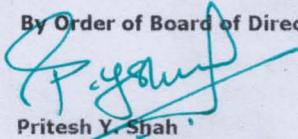
S. L. Patel



es:

- 1 The above Unaudited Standalone Financial Results for the Second Quarter and the Half year ended September 30,2024 have been reviewed by the Audit Committee & approved by the Board of Directors of the Company at their respective meetings held on Thursday,November 14, 2024.
- 2 The above Unaudited Standalone Financial Results for the Second Quarter and the Half Year ended September 30,2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Statutory Auditors of the Company have carried out "Limited Review" of the Unaudited Standalone Financial Results for the Second Quarter and the Half Year ended September 30,2024. The Statutory Auditors Review Report is annexed herewith. The Statutory Auditors have expressed an unmodified opinion.
- 4 The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under only one Business which is considered to be the only reportable business segment.
- 5 The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.
- 6 or the Second Quarter and Half Year ended September 30,2024 are available on the Company's website and also on the website of the BSE Limited.

By Order of Board of Directors



Pritesh Y. Shah
Managing Director
DIN: 00239665



Place : Ahmedabad
Date : November 14, 2024

YASH CHEMEX LIMITED
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT
SEPTEMBER 30, 2024

(Rs. in Lakhs)

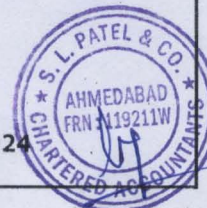
Particulars		As at	As at
		September 30, 2024	March 31, 2024
		(Un-Audited)	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	368.67	359.02
	(b) Financial assets		
	(i) Investments	1,140.23	1,220.33
	(ii) Loans	-	-
	(iii) Other financial assets	1.62	1.92
	Total non - current assets	1,510.52	1,581.27
2	Current assets		
	(a) Inventories	764.00	656.07
	(b) Financial assets		
	(i) Trade receivables	2,287.66	1,619.25
	(ii) Cash and cash equivalents	12.07	7.16
	(iii) Bank balances other than cash and cash equivalents	109.87	107.22
	(iv) Loans	-	-
	(c) Current Tax Assets (net)	-	24.76
	(d) Other current assets	27.84	24.40
	Total current assets	3,201.44	2,438.86
	Total assets (1+2)	4,711.96	4,020.13
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	1,024.34	1,024.34
	(b) Other equity	1,391.26	1,337.80
	Total equity	2,415.60	2,362.14
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	0.00	3.74
	(ii) Deferred Payment Liabilities	184.49	196.78
	(b) Provisions	3.80	3.80
	(c) Deferred tax liabilities (Net)	45.00	42.98
	Total non - current liabilities	233.29	247.30
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	672.94	512.83
	(ii) Trade payables	-	-
	- Total Outstanding dues to Micro, Small & Medium Enterprise	-	-
	- Total Outstanding dues to other than Micro, Small & Medium Enterprise	1,380.41	895.81
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	0.36	1.73
	(c) Provisions	0.32	0.32
	(d) Current tax liabilities (Net)	9.04	-
	Total current liabilities	2,063.07	1,410.69
	Total equity and liabilities (1+2+3)	4,711.96	4,020.13

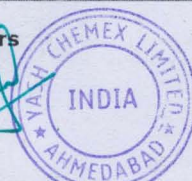
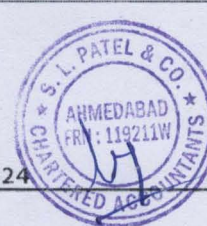
By Order of Board of Directors

P. Shah
Pritesh Y. Shah
 Managing Director
 DIN: 00239665



Place : Ahmedabad
 Date : November 14, 2024



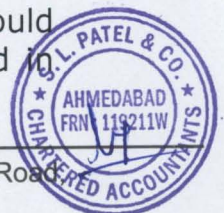
YASH CHEMEX LIMITED		
Standalone Statement of Cash Flow for the Half year ended September 30,2024		
(Rs. in Lakhs)		
Particulars	Half Year Ended September 30,2024 Rs.	Year Ended March 31, 2024 Rs.
	(Un-Audited)	Audited
Cash flow from operating activities		
Profit before tax	119.98	(156.45)
Adjustments for :		
Depreciation and amortisation expense	0.52	1.15
Provision for expected credit loss	(1.86)	(6.92)
Finance costs	38.26	77.45
Dividend Income	-	(0.46)
Interest income	(2.94)	(5.69)
Operating profit before working capital changes	153.95	(90.92)
Changes in operating assets and liabilities:		
(Increase)/Decrease in inventories	(107.93)	(90.93)
(Increase)/Decrease in trade receivables	(659.98)	643.09
(Increase)/Decrease in Other current financial assets , other current assets , Loans (Current + Non Current)	(5.79)	63.89
(Increase)/Decrease in Trade Payables	484.60	(507.68)
Increase/(Decrease) in other current financial liabilities, other current liabilities , Provisions (Current + Non Current)	(1.37)	2.43
Cash flow generated from operations	(136.53)	19.87
Direct Tax Paid (Net)	(9.64)	(21.61)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)	(146.17)	(1.74)
Cash flows from investing activities		
Purchase\ (Proceeds) of PPE made during the year (net)	(10.18)	(26.77)
Interest received	2.94	5.69
Dividend Income	-	0.46
Proceeds from \ (Purchase) of Non Current Investments	50.59	303.52
NET CASH FLOW FROM / (USED IN) IN INVESTING ACTIVITIES (B)	43.35	282.90
Cash flows from financing activities		
Finance costs paid	(38.26)	(77.45)
Availment \ (Repayment) of Current & Non Current Borrowings (net)	145.99	(198.98)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)	107.73	(276.43)
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS (A + B + C)	4.91	4.73
Cash and cash equivalents at the beginning of the year	7.16	2.43
Cash and cash equivalents at the end of the year	12.07	7.16
By Order of Board of Directors		
Pritesh Y. Shah Managing Director DIN: 00239665		
	Place : Ahmedabad	Date : November 14, 2024



Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of Yash Chemex Limited Pursuant to the Regulation 33 of the SEBI (Listing Requirements Obligations and Disclosure) Regulations 2015, as amended.

Review Report to the Board of Directors of
Yash Chemex Limited
Ahmedabad.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Yash Chemex Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and Half Year ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued 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 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 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.



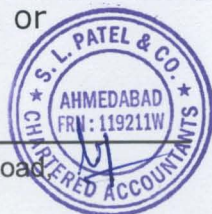
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

4. The Statement includes the results of the following subsidiary:
 - Yasons Chemex Care Limited

5. The Statement includes the consolidated Unaudited financial results and other unaudited financial information of said subsidiary, which have been reviewed, whose financial results reflect total assets of Rs. 5296.26 lakhs as at September 30, 2024 and total revenues of Rs. 1069.60 lakhs for the quarter ended 30th September, 2024 and Rs. 1698.98 for the period from 1st April, 2024 to 30th September, 2024, total net profit after tax of Rs.55.87 lakhs for the quarter ended 30th September, 2024 and Rs. 158.13 lakhs for the period from 1st April, 2024 to 30th September, 2024, total comprehensive income of Rs. 55.87 lakhs for the quarter ended 30th September, 2024 and Rs. 158.13 lakhs for the period from April 01, 2024 to September 30, 2024 and Cash Flow (net) of 0.15 lakhs for the period from April 01, 2024 to September 30, 2024, as considered in the Statement. These consolidated Unaudited financial results and other financial information have been approved and furnished to us by the Holding Company's management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular in so far as it relates to the aforesaid subsidiary, are based solely on such unaudited financial information.

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

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material Misstatement.

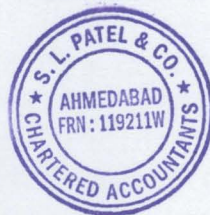


7. The review of unaudited consolidated quarterly financial results for the period ended 30 June 2024, included in the Statement was carried out and reported by H S K & Co. LLP, Chartered Accountants who has expressed unmodified conclusion vide their review report dated 13 August 2024, whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

8. The review of unaudited consolidated quarterly and year-to date financial results for the period ended 30 September 2023 and audit of unaudited consolidated results for the quarter and year ended 31 March 2024 included in the Statement was carried out and reported by H S K & Co. LLP, Chartered Accountants who has expressed unmodified conclusion vide their review report dated 01 November 2023 and unmodified opinion vide their audit report dated 22 May 2024, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For, S. L. Patel & Co
Chartered Accountants
ICAI FRN: 119211W

CA. Shaileshkumar L. Patel
Proprietor
Membership No. 106081
UDIN:- 24106081BKASGP6460



Place : Ahmedabad
Date : November 14, 2024

YASH CHEMEX LIMITED

FORMERLY KNOWN AS YASH CHEMEX PRIVATE LIMITED

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TELE:- 079-40028639/26730257/26730258, Email:- yashchem@hotmail.com, Website:- www.yashchemex.com

CIN:- L74110GJ2006PLC048385

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE SECOND QUARTER AND THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		9/30/2024 (Un-Audited)	6/30/2024 (Un-Audited)	9/30/2023 (Un-Audited)	9/30/2024 (Un-Audited)	9/30/2023 (Un-Audited)	3/31/2024 (Audited)
1	Income						
	(a) Revenue from Operations	2,447.11	1,354.30	1,905.33	3,801.41	5,103.24	9,490.92
	(b) Other Income	48.62	14.98	33.89	63.60	93.91	161.65
2	Total Income (a + b)	2,495.73	1,369.28	1,939.22	3,865.01	5,197.15	9,652.57
3	Expenses						
	(a) Cost of Materials Consumed	888.79	170.47	1,102.12	1,059.26	1,925.50	3,199.47
	(b) Purchase of Stock-In-Trade	1,582.09	758.79	1,086.30	2,340.88	2,945.29	6,224.09
	(c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(147.31)	172.31	(514.35)	25.00	(145.75)	(243.50)
	(d) Employee Benefits Expenses	1.88	20.08	9.59	21.96	15.89	75.93
	(e) Finance Costs	44.47	34.82	32.99	79.29	66.98	154.87
	(f) Depreciation and Amortisation Expenses	2.46	2.46	3.40	4.92	5.68	11.37
	(g) Other Expenses	10.00	2.36	25.85	12.36	28.14	237.42
	Total Expenses (3)	2,382.38	1,161.29	1,745.90	3,543.67	4,841.73	9,659.65
	Profit/(Loss) from Operations						
4	Before Exceptional Items & Tax (2 - 3)	113.35	207.99	193.32	321.34	355.42	(7.08)
5	Exceptional Items	-	-	-	-	-	-
6	Profit/(Loss) from Ordinary Activities Before Tax (4 - 5)	113.35	207.99	193.32	321.34	355.42	(7.08)
7	Tax Expenses						
	(a) Current Tax	29.92	42.00	59.63	71.92	97.06	35.91
	(b) Deferred Tax	(24.20)	39.97	(17.41)	15.77	(28.40)	(86.02)
	(c) Tax In Respect of Earlier Year	-	-	-	-	-	10.17
	Total Tax Expenses (7)	5.72	81.97	42.22	87.69	68.66	(39.94)
8	Net Profit/(Loss) for the period (6 - 7)	107.63	126.02	151.10	233.65	286.76	32.86
9	Other Comprehensive Income (Net of Tax)						
a	Items that will not be reclassified to profit or loss	15.11	(37.19)	15.81	(22.08)	(43.58)	54.01
b	Items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Total Comprehensive Income for the period (8+9)	122.74	88.83	166.91	211.57	243.18	86.87
11	Paid-Up Equity Share Capital of Face Value Rs.10/- Each	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34
12	Reserve Excluding Revaluation Reserves						2,530.33
13	Earnings Per Equity Share (Not Annualised)						
	(a) Basic	0.60	0.93	0.73	1.53	1.76	(0.27)
	(b) Diluted	0.60	0.93	0.73	1.53	1.76	(0.27)
14	Net Profit attributable to:						
	(a) Owner's of the company	61.41	95.50	74.93	156.91	180.35	(27.36)
	(b) Non-Controlling Interest	46.22	30.52	76.18	76.74	106.42	60.22
15	Other Comprehensive Income attributable to:						
	(a) Owner's of the company	15.11	(37.19)	15.81	(22.08)	(43.58)	54.59
	(b) Non-Controlling Interest	-	-	-	-	-	(0.59)
16	Total Comprehensive Income attributable to:						
	(a) Owner's of the company	76.52	58.31	90.74	134.83	136.77	27.24
	(b) Non-Controlling Interest	46.22	30.52	76.18	76.74	106.42	59.64



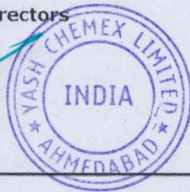



Notes:

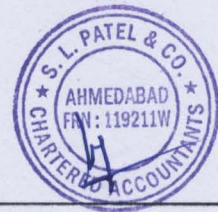
- 1 The above Unaudited Consolidated Financial Results for the Second Quarter and the Half Year ended September 30,2024 have been reviewed by the Audit Committee & approved by the Board of Directors of the Company at their respective meetings held on Thursday,November 14, 2024.
- 2 The above Unaudited Consolidated Financial Results for the Second Quarter and the Half Year ended September 30,2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Unaudited Consolidated Financial Results for the Second Quarter and the Half Year ended September 30,2024 includes results of its Subsidiary Company : Yasons Chemex Care Limited
- 4 The Group operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under only one Business which is considered to be the only reportable business segment.
- 5 The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.
- 6 The Statutory Auditors of the Company have carried out "Limited Review" of the Unaudited Consolidated Financial Results for the Second Quarter and the Half Year ended September 30,2024. The Statutory Auditors Review Report is annexed herewith. The Statutory Auditors have expressed an unmodified opinion.
- 7 The Unaudited Consolidated Financial Results for the Second Quarter and the Half Year ended September 30,2024. are available on the Company's website and also on the website of the BSE Limited where the shares of the Company are listed.

By Order of Board of Directors


Pritesh Shah
Managing Director
DIN: 00239665

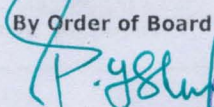


Place: Ahmedabad
Date : November 14,2024



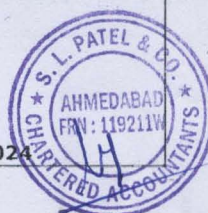
YASH CHEMEX LIMITED			
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT			
SEPTEMBER 30, 2024			
(Rs. in Lakhs)			
Particulars		As at September 30, 2024	As at March 31, 2024
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	409.08	402.21
	(b) Capital Work-in-progress	-	-
	(c) Goodwill	74.57	74.57
	(d) Financial assets	-	-
	(i) Investments	1,001.32	1,051.97
	(ii) Loans	-	-
	(iii) Other financial assets	145.75	44.27
	(iv) Deffered Tax Assets	2.88	-
	(v) Non Current Assets	1.68	1.68
	Total non - current assets	1,635.28	1,574.69
2	Current assets		
	(a) Inventories	1,730.57	1,731.51
	(b) Financial assets		
	(i) Trade receivables	5,258.30	4,106.32
	(ii) Cash and cash equivalents	27.69	22.63
	(iii) Bank balances other than cash and cash equivalents	109.87	107.22
	(iv) Loans	-	-
	(v) Other financial assets	-	-
	(c) Current Tax Assets (net)	-	5.13
	(d) Other current assets	91.98	178.35
	Total current assets	7,218.41	6,151.16
	Total assets (1+2)	8,853.69	7,725.85
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	1,024.34	1,024.34
	(b) Other equity	2,665.16	2,530.33
	Equity attributable to equity holders of	3,689.50	3,554.67
	(c) Non-controlling interest	1,973.19	1,896.44
	Total equity	5,662.68	5,451.11
2	LIABILITIES		
2	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	65.57	45.82
	(ii) Deferred Payment Liabilities	184.49	196.78
	(b) Provisions	8.07	8.07
	(c) Deferred tax liabilities (Net)	45.00	33.78
	Total non - current liabilities	303.13	284.45
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,492.66	945.94
	(ii) Trade payables		
	- Total Outstanding dues to Micro, Small & Medium Enterprise	-	-
	- Total Outstanding dues to other than Micro, Small & Medium Enterprise	1,296.81	999.67
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	33.26	44.33
	(c) Provisions	0.35	0.35
	(d) Current tax liabilities (Net)	64.80	-
	Total current liabilities	2,887.88	1,990.29
	Total equity and liabilities (1+2+3)	8,853.69	7,725.85

By Order of Board of Directors


Pritesh Y. Shah
Managing Director
DIN: 00239665



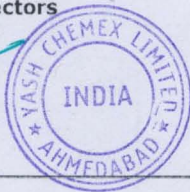
Place: Ahmedabad
Date : November 14, 2024



YASH CHEMEX LIMITED		
Consolidated Statement of Cash Flow for the Half year ended September 30, 2024		
Particulars	(Rs. in Lakhs)	
	Half Year Ended September 30, 2024 Unaudited	Year Ended March 31, 2024 Audited
Cash flow from operating activities		
Profit/(Loss) before tax	321.34	(7.07)
Adjustments for :		
Depreciation and amortisation expense	4.92	11.37
Provision/(Reversal) for expected credit loss	(27.88)	18.08
Finance costs	79.29	154.87
Dividend Income	-	(0.46)
Share of Profit from Investment In LLP	(29.44)	(66.19)
Interest income	(5.42)	(6.90)
Operating profit before working capital changes	342.81	103.70
Changes in operating assets and liabilities:		
(Increase)/Decrease in inventories	0.94	(360.91)
(Increase)/Decrease in trade receivables	(1,152.01)	(729.98)
(Increase)/Decrease in Other current financial assets , other current assets , Loans (Current + Non Current)	(15.11)	(41.59)
(Increase)/Decrease in Trade Payables	297.14	(696.03)
Increase/(Decrease) in other current financial liabilities, other current liabilities , Provisions (Current + Non Current)	(11.07)	47.23
Cash flow generated from operations	(537.30)	(1,677.58)
Direct taxes paid (net)	(1.99)	(80.65)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)	(539.29)	(1,758.23)
Cash flows from investing activities		
Purchase of property, plant and equipments (Including CWIP)	(11.81)	(28.46)
Interest received	5.42	6.90
Dividend Income	-	0.46
Proceeds\ (Purchase) of Non Current Investments made during the year (net)	75.85	303.52
NET CASH FLOW FROM / (USED IN) IN INVESTING ACTIVITIES (B)	69.46	282.42
Cash flows from financing activities		
Finance costs paid	(79.29)	(154.87)
Proceeds from Issue of Equity Shares (Including Security Premium Reserve and Net of Issue of Shares (IPO) Expenses)	-	1,712.63
Availment \ (Repayment) of Current & Non Current Borrowings (net)	554.18	(70.19)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)	474.89	1,487.57
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS (A + B + C)	5.06	11.76
Cash and cash equivalents at the beginning of the year	22.63	10.87
Cash and cash equivalents at the end of the year	27.69	22.63

By Order of Board of Directors


Pritesh Y. Shah
Managing Director
DIN: 00239665



Place: Ahmedabad
Date : November 14, 2024

