



Decide with Confidence



CHEMEX LIMITED



(MSME No. GJ01A0020654)

IMPORTERS & EXPORTERS OF DYES, INTERMEDIATES & CHEMICALS

Regd. Office : 411, 4th Floor, Sigma Icon-1, Opp. Medilink Hospital, 132ft. Ring Road, Satellite, Ahmedabad-380015.
Ph. : 91-79-26 73 0257, 4002 8639 email : yashchem@hotmail.com Web : www.yashchemex.com
CIN : L74110GJ2006PLC048385

Ref. No. :

Date :

Date: 1st November, 2023

To,
The Manager,
Corporate Relationship Department,
BSE Ltd.
25th Floor P.J. Towers,
Dalal Street, Fort,
Mumbai-400001.
Ref: Scrip Code: 539939

Sub.: Outcome under Regulation 30 of SEBI (Listing Obligations And Disclosures Requirements) Regulations, 2015 read with Para A of Part A of Schedule III of the said Regulations and Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended as on September 30, 2023

With reference to the above subject, we hereby submit the following outcome of the of the board meeting of the board of directors held on 1st November 2023.

1. Considered and approved Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the quarter and half year ended as on 30th September , 2023.
2. Limited Review Report issued by Statutory Auditors of the Company on Un-audited Financial Results for the Quarter and Half Year ended on 30th September, 2023.

The time of commencement of the Board meeting was 04:00 p.m. and the time of conclusion was 7:30 p.m. The above information will be made available on the website of the company www.yashchemex.com .You are requested to take the above information on your record.

Sincerely,

For, Yash Chemex Limited

Shah Riddhi Digitally signed by Shah Riddhi
Date: 2023.11.01 19:23:35 +05'30'

Riddhi Shah

Company Secretary

Membership No: 70953



Encl: As above



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

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 30,2023 and year to date from April 01,2023 to September 30,2023 ("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.



**Place : Ahmedabad,
Date : November 01,2023**

**For, H S K & Co LLP
Chartered Accountants
ICAI FRNo: 117014W\W100685**

A handwritten signature in blue ink, appearing to be "Sudhir Shah", enclosed within a hand-drawn blue circle.

**CA. Sudhir Shah
Partner
Membership No. 115947
UDIN:- 23115947BGWQKA6850**

YASH CHEMEX LIMITED

411, 4TH FLOOR, SIGMA ICON-1, OPP. MEDILINK HOSPITAL SATELLITE, AHMEDABAD-380015.
 TELE:- 079-40028639, Email:- yashchem@hotmail.com, Website:- www.yashchemex.com
 CIN:- L74110GJ2006PLC048385

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months Ended September 30, 2023

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months Ended September 30, 2023 (Rs. In Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended		Half Yearly Ended		Year Ended	
		30-09-23 (Unaudited)	30-06-23 (Unaudited)	30-09-22 (Unaudited)	30-09-23 (Unaudited)	30-09-22 (Unaudited)	31-03-23 (Audited)
1	Income						
	(a) Revenue from Operations	1,309.9	1,947.56	847.07	3,257.45	1,513.16	5,447.50
	(b) Other Income	1.6	14.98	28.43	16.58	118.93	185.40
2	Total Income (a + b)	1,311.49	1,962.54	875.50	3,274.03	1,632.09	5,632.90
3	Expenses						
(a)	Cost of Materials Consumed						
(b)	Purchase of Stock-In-Trade	1,422.0	1,912.20	830.75	3,334.17	1,473.08	5,456.83
(c)	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(196.5)	(7.46)	18.91	(203.98)	79.59	(36.13)
(d)	Employee Benefits Expenses	6.4	4.00	4.45	10.42	9.45	16.94
(e)	Finance Costs	19.3	18.37	19.86	37.66	35.95	77.32
(f)	Depreciation and Amortisation Expenses	0.3	0.28	0.31	0.57	0.62	1.25
(g)	Other Expenses	13.7	(2.30)	11.96	11.44	17.24	65.82
	Total Expenses (3)	1,265.19	1,925.09	886.23	3,190.28	1,615.93	5,582.03
4	Profit/(Loss) from Operations Before Exceptional Items & Tax (2 3)	46.3	37.45	(10.73)	83.75	16.16	50.87
5	Exceptional Items	-	-	-	-	-	-
6	Profit/(Loss) from Ordinary Activities Before Tax (4 - 5)	46.30	37.45	(10.73)	83.75	16.16	50.87
7	Tax Expenses						
	(a) Current Tax	29.8	14.25	(1.34)	44.00	5.66	15.31
	(b) Deferred Tax	(16.6)	(11.14)	(5.04)	(27.76)	(5.25)	(6.48)
	(c) Tax In Respect of Earlier Year	-	-	0.26	0.26	0.26	3.22
	Total Tax Expenses (7)	13.13	3.11	(6.12)	16.24	0.67	12.05
8	Net Profit/(Loss) for the period (6 - 7)	33.17	34.34	(4.61)	67.51	15.49	38.82

9	Other Comprehensive Income (Net of Tax)	15.8	(59.39)	(39.95)	(43.58)	(48.92)	75.16
a	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
b	Items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Total Comprehensive Income for the period (8+9)	48.98	(25.05)	(44.56)	23.93	(33.43)	113.98
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						
13	Earnings Per Equity Share (Not Annualised)						
	(a) Basic	0.32	0.34	(0.05)	0.66	0.15	0.38
	(b) Diluted	0.32	0.34	(0.05)	0.66	0.15	0.38

Other Notes:

- 1 The above unaudited standalone financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 01,2023.The Statutory Auditors of the company have carried out a review of the above unaudited standalone financial results for the quarter and Half Year ended September 30,2023 as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 2 The unaudited standalone financial results for the quarter ended September 30,2023 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 recognized accounting practices and policies to the extent applicable.
- 3 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.
- 4 The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.



By Order of Board of Directors

(Signature)

Pritesh Shah
Managing Director
DIN: 00239665

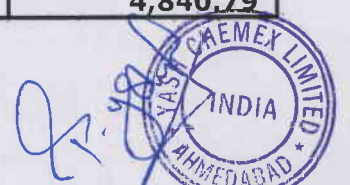


Place : Ahmedabad
Date : November 01,2023

YASH CHEMEX LIMITED
Standalone Statement of Assets & Liabilities as at September 30, 2023

(Rs. in lakhs)

Particulars		As at	As at
		September 30, 2023	March 31, 2023
		Rs.	Rs.
		Un audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	316.95	333.39
	(b) Financial assets		
	(i) Investments	1,259.75	1,470.58
	(ii) Loans	-	50.00
	(iii) Other financial assets	1.92	1.92
	Total non - current assets	1,578.62	1,855.89
2	Current assets		
	(a) Inventories	769.12	565.14
	(b) Financial assets		
	(i) Trade receivables	2,780.46	2,255.41
	(ii) Cash and cash equivalents	3.99	2.43
	(iii) Bank balances other than cash and cash equivalents	109.46	121.96
	(iv) Loans	-	-
	(c) Current Tax Assets (net)	-	16.32
	(d) Other current assets	23.67	23.64
	Total current assets	3,686.70	2,984.90
	Total assets (1+2)	5,265.32	4,840.79
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	1,024.34	1,024.34
	(b) Other equity	1,397.73	1,373.81
	Total equity	2,422.08	2,398.15
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	33.00	13.85
	(ii) Deferred Payment Liabilities	164.47	196.78
	(b) Provisions	24.31	20.72
	(c) Deferred tax liabilities (Net)	60.38	102.79
	Total non - current liabilities	282.16	334.14
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	599.81	701.70
	(ii) Trade payables	-	-
	- Total Outstanding dues to Micro, Small & Medium Enterprise	-	-
	- Total Outstanding dues to other than Micro, Small & Medium Enterprise	1,935.04	1,403.50
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	0.03	1.78
	(c) Provisions	26.20	1.52
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	2,561.08	2,108.50
	Total equity and liabilities (1+2+3)	5,265.32	4,840.79



YASH CHEMEX LIMITED

Standalone Statement of Cash Flow for the Year ended on September 30, 2023

(Rs. in lakhs)

Particulars	Half Year Ended	Year Ended
	September 30, Un audited	March 31, 2023 Audited
Cash flow from operating activities		
Profit before tax	83.75	50.87
Adjustments for :		
Depreciation and amortisation expense	0.57	1.25
Provision for expected credit loss	(7.65)	9.40
Finance costs	37.66	77.32
Dividend Income	-	(2.03)
Interest income	(2.81)	(6.10)
Operating profit before working capital changes	111.52	130.71
Changes in operating assets and liabilities:		
(Increase)/Decrease in inventories	(203.98)	(36.13)
(Increase)/Decrease in trade receivables	(525.05)	565.57
(Increase)/Decrease in Other current financial assets , other current assets , Loans (Current + Non Current)	59.71	(16.81)
(Increase)/Decrease in Trade Payables	531.54	(120.63)
Increase/(Decrease) in other current financial liabilities, other current liabilities , Provisions (Current.+ Non Current)	26.53	(20.52)
Cash flow generated from operations	0.27	502.19
Direct Tax Paid (Net)	(1.48)	(22.47)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)	(1.21)	479.72
Cash flows from investing activities		
Purchase\ (Proceeds) of PPE made during the year (net)	-	(309.51)
Interest received	2.81	6.10
Dividend Income	-	2.03
Proceeds from \ (Purchase) of Non Current Investments	152.67	(296.58)
NET CASH FLOW FROM / (USED IN) IN INVESTING ACTIVITIES (B)	155.49	(597.96)
Cash flows from financing activities		
Finance costs paid	(37.66)	(77.32)
Availment \ (Repayment) of Current & Non Current Borrowings (net)	(115.06)	194.09
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)	(152.72)	116.77
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS (A + B + C)	1.56	(1.47)
Cash and cash equivalents at the beginning of the year	2.43	3.90
Cash and cash equivalents at the end of the year	3.99	2.43





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, 2023 and year to date from April 01, 2023 to September 30, 2023 (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.

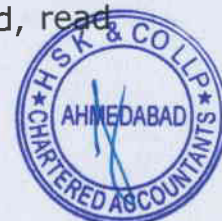
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

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. 4719.66 lakhs as at September 30, 2023 and total revenues of Rs. 1179.35 lakhs for the quarter ended 30th September, 2023 and Rs. 2639.35 for the period from 1st April, 2023 to 30th September, 2023, total net profit after tax of Rs. 117.93 lakhs for the quarter ended 30th September, 2023 and Rs. 219.25 lakhs for the period from 1st April, 2023 to 30th September, 2023, total comprehensive income of Rs. 117.93 lakhs for the quarter ended 30th September, 2023 and Rs. 219.25 lakhs for the period from April 01, 2023 to September 30, 2023 and Cash Flow (net) of 322.75 lakhs for the period from April 01, 2023 to September 30, 2023, 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.



**Place : Ahmedabad,
Date : November 01,2023**

**For, H S K & Co LLP
Chartered Accountants
ICAI FRN: 117014W\W100685**

A handwritten signature in blue ink, appearing to read "Sudhir Shah", enclosed within a hand-drawn blue circle.

**CA. Sudhir Shah
Partner
Membership No. 115947
UDIN:- 23115947BGWQKB1569**

YASH CHEMEX LIMITED

411,4TH FLOOR,SIGMA ICON-1,OPP. MEDILINK HOSPITAL SATELLITE,AHMEDABAD-380015.
 TELE:- 079-40028639,Email:- yashchem@hotmail.com, Website:- www.yashchemex.com
 CIN:- L74110GJ2006PLC048385

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months Ended September 30,2023

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months Ended September 30, 2023

Sr. No.	Particulars	Consolidated						Year Ended 31-03-23 (Audited)
		Quarter Ended		Half Yearly Ended		30-09-22 (Unaudited)	30-09-22 (Unaudited)	
		30-09-23 (Unaudited)	30-06-23 (Unaudited)	30-09-22 (Unaudited)	30-09-22 (Unaudited)			
1	Income							
	(a) Revenue from Operations	1,905.33	3,197.91	1,453.02	5,103.24	2,572.62	8,533.14	608.77
	(b) Other Income	33.89	60.02	218.17	93.91	390.65	608.77	
2	Total Income (a + b)	1,939.22	3,257.93	1,671.19	5,197.15	2,963.27	9,141.91	
3	Expenses							
(a)	Cost of Materials Consumed	1,102.12	823.38	344.08	1,925.50	771.77	2,484.05	
(b)	Purchase of Stock-In-Trade	1,086.30	1,858.99	947.44	2,945.29	1,732.78	6,404.05	
(c)	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(514.35)	368.60	91.75	(145.75)	8.45	(507.73)	
(d)	Employee Benefits Expenses	9.59	6.30	8.62	15.89	17.39	31.64	
(e)	Finance Costs	32.99	33.99	28.92	66.98	53.68	118.40	
(f)	Depreciation and Amortisation Expenses	3.40	2.28	2.84	5.68	5.68	11.35	
(g)	Other Expenses	25.85	2.29	20.72	28.14	31.26	127.88	
	Total Expenses (3)	1,745.90	3,095.83	1,444.37	4,841.73	2,621.01	8,669.64	
4	Profit/(Loss) from Operations Before Exceptional Items & Tax (2 - 3)	193.32	162.10	226.82	355.42	342.26	472.27	
5	Exceptional Items							
6	Profit/(Loss) from Ordinary Activities Before Tax (4 - 5)	193.32	162.10	226.82	355.42	342.26	472.27	
7	Tax Expenses							
(a)	Current Tax	59.63	37.43	41.41	97.06	63.16	86.41	
(b)	Deferred Tax	(17.41)	(10.99)	(5.11)	(28.40)	(5.49)	(6.71)	
(c)	Tax In Respect of Earlier Year			0.26		0.26	10.98	
	Total Tax Expenses (7)	42.22	26.44	36.56	68.66	57.93	90.68	
8	Net Profit/(Loss) for the period (6 - 7)	151.10	135.66	190.26	286.76	284.33	381.59	
9	Other Comprehensive Income (Net of Tax)							
a	Items that will not be reclassified to profit or loss	15.81	(59.39)	(39.95)	(43.58)	(48.92)	75.48	
b	Items that will be reclassified to profit or loss							
10	Total Comprehensive Income for the period (8+9)	166.91	76.27	150.31	243.18	235.41	457.07	

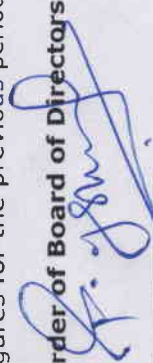
(Rs. In Lakhs)

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	1,024.34	1,024.34
12	Reserve Excluding Revaluation Reserves								
13	Earnings Per Equity Share (Not Annualised)								
	(a) Basic	0.73	1.03	2.72	1.76	2.78	1.76	2.78	2.73
	(b) Diluted	0.73	1.03	2.72	1.76	2.78	1.76	2.78	2.73
14	Net Profit attributable to:								
	(a) Owner's of the company	74.93	105.42	110.84	180.35	172.89	180.35	172.89	279.29
	(b) Non-Controlling Interest	76.18	30.24	79.42	106.42	111.44	106.42	111.44	102.30
15	Other Comprehensive Income attributable to:								
	(a) Owner's of the company	15.81	(59.39)	(39.95)	(43.58)	(48.92)	(43.58)	(48.92)	75.38
	(b) Non-Controlling Interest	-	-	-	-	-	-	-	0.10
16	Total Comprehensive Income attributable to:								
	(a) Owner's of the company	90.74	46.03	70.89	136.77	123.97	136.77	123.97	354.67
	(b) Non-Controlling Interest	76.18	30.24	79.42	106.42	111.44	106.42	111.44	102.40

Other Notes:

- The above unaudited consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 01,2023.The Statutory Auditors of the company have carried out a review of the above unaudited consolidated financial results for the quarter and Half year ended september 30,2023 as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The unaudited consolidated financial results for the quarter and Half year ended September 30,2023 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 recognized accounting practices and policies to the extent applicable.
- The unaudited consolidated financial results for the quarter and Half year ended September 30,2023 includes results of its subsidiary : Subsidiary Company : Yasons Chemex Care Limited
- 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.
- The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

By Order of Board of Directors



Pritesh Shah
Managing Director
DIN: 00239665



Place: Ahmedabad
Date : November 01,2023

YASH CHEMEX LIMITED			
Consolidated Statement of Assets & Liabilities as at September 30, 2023			
(Rs. in lakhs)			
Particulars	As at September 30, 2023 Rs.	As at March 31, 2023 Rs.	
	Un audited	Audited	
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	365.25	385.11
	(b) Capital Work-in-progress	-	-
	(c) Goodwill	74.57	74.57
	(d) Financial assets	-	-
	(i) Investments	1,087.22	1,236.03
	(ii) Loans	-	50.00
	(iii) Other financial assets	43.71	22.61
	(iv) Deferred Tax Assets	1.80	-
	(v) Non Current Assets	1.68	1.68
	Total non - current assets	1,574.23	1,770.01
2	Current assets		
	(a) Inventories	1,338.25	1,370.60
	(b) Financial assets	-	-
	(i) Trade receivables	5,119.30	3,394.42
	(ii) Cash and cash equivalents	335.18	10.87
	(iii) Bank balances other than cash and cash equivalents	109.46	121.96
	(iv) Loans	-	-
	(v) Other financial assets	-	-
	(c) Current Tax Assets (net)	-	-
	(d) Other current assets	110.90	95.37
	Total current assets	7,013.09	4,993.22
	Total assets (1+2)	8,587.32	6,763.23
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	1,024.34	1,024.34
	(b) Other equity	1,913.92	1,899.69
	Equity attributable to equity holders of	2,938.26	2,924.03
	(c) Non-controlling interest	2,673.12	727.59
	Total equity	5,611.38	3,651.62
	LIABILITIES		
2	Non-current liabilities		
	(a) Financial liabilities	-	-
	(i) Borrowings	245.43	91.22
	(ii) Deferred Payment Liabilities	164.47	196.78
	(b) Provisions	24.31	20.72
	(c) Deferred tax liabilities (Net)	60.38	101.63
	Total non - current liabilities	494.59	410.35
3	Current liabilities		
	(a) Financial liabilities	-	-
	(i) Borrowings	794.91	970.73
	(ii) Trade payables	-	-
	- Total Outstanding dues to Micro, Small & Medium Enterprise	-	-
	- Total Outstanding dues to other than Micro, Small & Medium Enterprise	1,560.87	1,695.70
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	1.80	3.13
	(c) Provisions	0.74	2.26
	(d) Current tax liabilities (Net)	123.03	29.44
	Total current liabilities	2,481.35	2,701.26
	Total equity and liabilities (1+2+3)	8,587.32	6,763.23



YASH CHEMEX LIMITED		
Consolidated Statement of Cash Flow for the Year ended on September 30, 2023		
Particulars	(Rs. in lakhs)	
	Half Year Ended September 30, Un audited	Year Ended March 31, 2023 Audited
Cash flow from operating activities		
Profit before tax	355.42	472.27
Adjustments for :		
Depreciation and amortisation expense	5.68	11.35
Provision\ (Reversal) for expected credit loss	(7.49)	11.58
Finance costs	66.98	118.40
Dividend Income	-	(2.03)
Share of Profit from Investment In LLP	(62.02)	(143.49)
Interest income	(3.35)	(11.92)
Operating profit before working capital changes	355.22	456.16
Changes in operating assets and liabilities:		
(Increase)/Decrease in inventories	32.35	(430.70)
(Increase)/Decrease in trade receivables	(1,724.88)	638.64
(Increase)/Decrease in Other current financial assets , other current assets , Loans (Current + Non Current)	(27.12)	438.83
(Increase)/Decrease in Trade Payables	(134.83)	(370.21)
Increase/(Decrease) in other current financial liabilities, other current liabilities , Provisions (Current + Non Current)	0.74	(178.29)
Cash flow generated from operations	(1,498.52)	554.43
Direct taxes paid (net)	(3.47)	(101.56)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)	(1,501.99)	452.87
Cash flows from investing activities		
Purchase of property, plant and equipments (Including CWIP)	(1.69)	(309.65)
Interest received	3.35	11.92
Dividend Income	-	2.03
Purchase\ (Proceeds) of Non Current Investments made during the year (net)	-	(296.58)
NET CASH FLOW FROM / (USED IN) IN INVESTING ACTIVITIES (B)	1.66	(592.28)
Cash flows from financing activities		
Finance costs paid	(66.98)	(118.40)
Proceeds from Issue Shares including Security Premium (Net of its expenses)	1,945.53	
Availment \ (Repayment) of Current & Non Current Borrowings (net)	(53.92)	259.08
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)	1,824.63	140.68
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS (A + B + C)	324.30	1.27
Cash and cash equivalents at the beginning of the year	10.87	9.60
Cash and cash equivalents at the end of the year	335.17	10.87

