



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 : L24119GJ2006PLC048385

Date: 05th February, 2024

To,

The Manager,

Ref. No. Corporate Relationship Department,
BSE Ltd.

25th Floor P.J. Towers,

Dalal Street, Fort,

Mumbai-400001.

Ref: Scrip Code: 539939

Date :

Sub.: Outcome of Board Meeting, Disclosure under Regulation 30 and submission of Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months period ended 31st December 2023.

In continuation of our letter dated January 11, 2024 and January 19, 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 would like to inform you that the Board of Directors of the Company at their meeting held today i.e. **Monday, February 05, 2024** have inter alia considered and approved the following matters:

1. Un-Audited Standalone and Consolidated Financial Results:

Approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months period ended 31st December 2023 along with the Limited Review Report issued by the Statutory Auditors M/s HSK & Co LLP, Chartered Accountants (FRN: 117014W\W100685) which have been duly reviewed and recommended by the Audit Committee. In this regard, we are enclosing herewith:

- Limited Review Report on Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months period ended 31st December 2023 issued by the Statutory Auditors, M/s HSK & Co LLP, Chartered Accountants (FRN: 117014W\W100685).
- A copy of Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months period ended 31st December 2023.

Financial Results for the Quarter ended on December 31, 2023.



2. Appointment of M/s Kunal Sharma & Associates, Company Secretaries as Secretarial Auditor of the Company:

Based on the recommendation from the Audit Committee, the Board of Directors of the Company had appointed M/s Kunal Sharma & Associates, Company Secretaries (M. No: F10329 and CP – 12987) as Secretarial Auditor of the Company to conduct the Secretarial Audit of the Company for the Financial Year ending 31st March 2024.

Further, the information required under the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 are as follows:

| S. No | Details required | Our Comments |
|-------|---|---|
| 1 | Reason for Change | Appointment of M/s Kunal Sharma & Associates, Company Secretaries (M. No: F10329 and CP – 12987) as Secretarial Auditor of the Company to conduct the Secretarial Audit of the Company for the Financial Year ending 31 st March 2024. |
| 2 | Date and Term of Appointment/Cessation | Date of Appointment: February 05, 2024. Term: To conduct the Secretarial Audit of the Company for the Financial Year ending 31 st March 2024. |
| 3 | Brief Profile | Name of Auditor M/s Kunal Sharma & Associates, Company Secretaries. |
| | | Address 501-502, Skylar, Near Shalin Bungalows, Corporate Road, Prahladnagar, Satellite, Ahmedabad – 380051, Gujarat, INDIA |
| | | E-mail cskunalsharma@gmail.com |
| | | Brief Profile M/s Kunal Sharma & Associates, Company Secretaries is a leading peer reviewed firm registered with ICSI. Mr. Kunal Sharma, Proprietor is having more than 10 years of professional experiences in the areas of Company Law Compliances and Advisory, Foreign Exchange and Cross Border Transactions, SEBI Listing Compliances and Advisory, Transaction Support Services, Secretarial Audit, Corporate Law Assurance and Attestation services. |
| 4 | Disclosure of relationships between directors | Not related to any of the Directors of the Company. |



The time of commencement of the Board meeting was 04:00 p.m. and the time of conclusion was 5:35 p.m. The above information will be made available on the website of the company www.yashchemex.com.

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 take the above information on your record.

Sincerely,

For, Yash Chemex Limited

Shah Riddhi Digitally signed by Shah Riddhi
Date: 2024.02.05 17:40:22 +05'30'

Riddhi Shah

Company Secretary

Membership No: 70953



Encl: As above



HSK & CO LLP

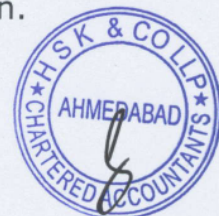
Chartered Accountants

410, 4th Floor, The Grand Mall, Opp. SBI Zonal Office, S. M. Road, Ambawadi, Ahmedabad-380015.
Phone : +91-79-40058744 / 40326773 • E-mail : htco.ca@gmail.com • ssshah.ca@gmail.com

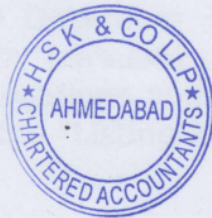
Independent Auditor's review report on Unaudited Quarterly and Year to Date Standalone Financial Results of Yash Chemex Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Yash Chemex Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Yash Chemex Limited** ("the company") for the quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 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 the statement 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.



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

A handwritten signature in black ink, appearing to be 'Sudhir Shah'.

CA. Sudhir Shah
Partner
Membership No. 115947
UDIN:- 24115947BKAPDJ7580

Place : Ahmedabad,
Date : February 05, 2024

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 Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31,2023

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31,2023 (Rs. In Lakhs)

| Sr. No. | Particulars | Standalone | | | | | |
|---------|--|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter Ended | | Nine Months Ended | | Year Ended | |
| | | 31/12/2023 (Unaudited) | 30/09/2023 (Unaudited) | 31/12/2022 (Un-Audited) | 31/12/2023 (Unaudited) | 31/12/2022 (Unaudited) | 31/03/2023 (Audited) |
| 1 | Income | | | | | | |
| | (a) Revenue from Operations | 1,688.9 | 1,309.90 | 2,770.00 | 4,946.34 | 2,770.00 | 5,447.50 |
| | (b) Other Income | 1.5 | 1.60 | 125.50 | 18.06 | 125.50 | 185.40 |
| 2 | Total Income (a + b) | 1,690.37 | 1,311.50 | 2,895.50 | 4,964.40 | 2,895.50 | 5,632.90 |
| 3 | Expenses | | | | | | |
| (a) | Cost of Materials Consumed | | | | | | |
| (b) | Purchase of Stock-In-Trade | 1,631.6 | 1,422.00 | 2,743.78 | 4,965.73 | 2,743.78 | 5,456.83 |
| (c) | Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade | 8.0 | (196.50) | 45.85 | (196.01) | 45.85 | (36.13) |
| (d) | Employee Benefits Expenses | 6.2 | 6.40 | 13.67 | 16.59 | 13.67 | 16.94 |
| (e) | Finance Costs | 17.5 | 19.30 | 54.80 | 55.20 | 54.80 | 77.32 |
| (f) | Depreciation and Amortisation Expenses | 0.3 | 0.30 | 0.94 | 0.86 | 0.94 | 1.25 |
| (g) | Other-Expenses | 5.8 | 13.70 | 44.14 | 17.26 | 44.14 | 65.82 |
| | Total Expenses (3) | 1,669.35 | 1,265.20 | 2,903.18 | 4,859.63 | 2,903.18 | 5,582.03 |
| 4 | Profit\ (Loss) from Operations Before Exceptional Items & Tax (2 - 3) | 21.02 | 46.30 | (7.68) | 104.77 | (7.68) | 50.87 |
| 5 | Exceptional Items | | | | | | |
| 6 | Profit\ (Loss) from Ordinary Activities Before Tax (4 - 5) | 21.02 | 46.30 | (7.68) | 104.77 | (7.68) | 50.87 |
| 7 | Tax Expenses | | | | | | |
| | (a) Current Tax | 2.0 | 29.80 | 5.66 | 46.00 | 5.66 | 15.31 |
| | (b) Deferred Tax | (5.5) | (16.60) | (10.46) | (33.31) | (10.46) | (6.48) |
| | (c) Tax In Respect of Earlier Year | | | 3.22 | | 3.22 | 3.22 |
| | Total Tax Expenses (7) | (3.55) | 13.13 | (1.58) | 12.69 | (1.58) | 12.05 |
| 8 | Net Profit\ (Loss) for the period (6 - 7) | 24.57 | 33.17 | (6.10) | 92.08 | (6.10) | 38.82 |
| 9 | Other Comprehensive Income (Net of Tax) | | | | | | |
| a | Items that will not be reclassified to profit or loss | 26.2 | 15.80 | (17.24) | (17.40) | (17.24) | 75.16 |
| b | Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| 10 | Total Comprehensive Income for the period (8+9) | 50.76 | 48.98 | (23.34) | 74.68 | (23.34) | 113.98 |



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| | | | | | | | | |
|----|---|----------|----------|----------|----------|----------|----------|----------|
| 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 |
| 12 | Reserve Excluding Revaluation Reserves | - | - | - | - | - | - | 1,373.81 |
| 13 | Earnings Per Equity Share (Not Annualised) | | | | | | | |
| | (a) Basic | 0.24 | 0.32 | (0.06) | 0.90 | (0.06) | (0.06) | 0.38 |
| | (b) Diluted | 0.24 | 0.32 | (0.06) | 0.90 | (0.06) | (0.06) | 0.38 |

Other Notes:

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 February 05, 2024. The Statutory Auditor of the company have carried out a review of the above unaudited standalone financial results for the quarter and Nine months ended December 31, 2023 as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

1 The unaudited standalone financial results for the quarter and Nine months ended December 31, 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.

2 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.

3 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 : February 05, 2024

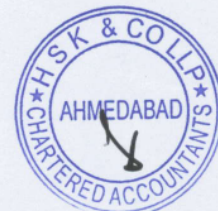
**HSK & CO LLP****Chartered Accountants**

410, 4th Floor, The Grand Mall, Opp. SBI Zonal Office, S. M. Road, Ambawadi, Ahmedabad-380015.
Phone : +91-79-40058744 / 40326773 • **E-mail :** htco.ca@gmail.com • ssshah.ca@gmail.com

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

To the Board of Directors of Yash Chemex Limited

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 ended December 31, 2023 and year to date from April 01, 2023 to December 31, 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 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.



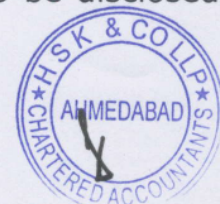
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

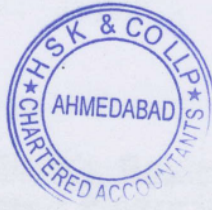
4. The Statement includes the results of the following subsidiary:
- Yasons Chemex Care Limited

5. The Statement includes the consolidated Unaudited financial results and other unaudited financial information of said subsidiary, which have been reviewed by us, whose Interim financial results reflect total revenues (before consolidation adjustments) of Rs.633.78 lakhs for the quarter ended December 31,2023 and Rs.3273.13 lakh for the period from April 01,2023 to December 31,2023, total net profit after tax (before consolidation adjustments) of Rs. 27.78 lakhs for the quarter ended December 31,2023 and Rs.247.03 lakhs for the period from April 01,2023 to December 31,2023,total comprehensive income (before consolidation adjustments) of Rs. 27.78 lakhs for the quarter ended December 31,2023 and Rs. 247.03 lakhs for the period from April 01,2023 to December 31,2023 as considered in the unaudited consolidated financial results. 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.





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

CA. Sudhir Shah
Partner
Membership No. 115947
UDIN:- 24115947BKAPDI4620

Place : Ahmedabad,
Date : February 05,2024

1. We have reviewed the accounts and statement of Unaudited Consolidated Financial Results of Tash Chemex Limited (the "Holding Company") and its subsidiary, the Holding Company and its subsidiary together referred to as "the Group") for the quarter ending December 31, 2023 and year to date from April 01, 2023 to December 31, 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. The 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 143 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 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.



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 Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31,2023

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31,2023

(Rs. In Lakhs)

| Sr. No. | Particulars | Consolidated | | | | | | Year Ended 31/03/2023 (Audited) |
|---------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|---------------------------------------|
| | | Quarter Ended | | Nine Months Ended | | Year Ended | | |
| | | 31/12/2023 (Unaudited) | 30/09/2023 (Unaudited) | 31/12/2022 (Unaudited) | 31/12/2023 (Unaudited) | 31/12/2022 (Unaudited) | 31/03/2023 (Audited) | |
| 1 | Income | | | | | | | |
| | (a) Revenue from Operations | 1,890.82 | 1,905.33 | 2,064.26 | 6,994.07 | 4,636.88 | 8,533.14 | |
| | (b) Other Income | 10.26 | 33.89 | 109.24 | 104.17 | 499.89 | 608.77 | |
| 2 | Total Income (a + b) | 1,901.08 | 1,939.22 | 2,173.50 | 7,098.24 | 5,136.77 | 9,141.91 | |
| 3 | Expenses | | | | | | | |
| (a) | Cost of Materials Consumed | 272.58 | 1,102.12 | 515.50 | 2,198.08 | 1,287.27 | 2,484.05 | |
| (b) | Purchase of Stock-In-Trade | 1,526.76 | 1,086.30 | 1,680.63 | 4,472.05 | 3,413.41 | 6,404.05 | |
| (c) | Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade | (19.37) | (514.35) | (159.46) | (165.12) | (151.01) | (507.73) | |
| (d) | Employee Benefits Expenses | 8.48 | 9.59 | 5.48 | 24.37 | 22.87 | 31.64 | |
| (e) | Finance Costs | 41.43 | 32.99 | 28.48 | 108.41 | 82.16 | 118.40 | |
| (f) | Depreciation and Amortisation Expenses | 2.85 | 3.40 | 2.83 | 8.53 | 8.51 | 11.35 | |
| (g) | Other Expenses | 13.13 | 25.85 | 56.59 | 41.27 | 87.85 | 127.88 | |
| | Total Expenses (3) | 1,845.85 | 1,745.90 | 2,130.05 | 6,687.59 | 4,751.06 | 8,669.64 | |
| 4 | Profit from Operations Before Exceptional Items & Tax (2 - 3) | 55.23 | 193.32 | 43.45 | 410.65 | 385.71 | 472.27 | |
| 5 | Exceptional Items | - | - | - | - | - | - | |
| 6 | Profit from Ordinary Activities Before Tax (4 - 5) | 55.23 | 193.32 | 43.45 | 410.65 | 385.71 | 472.27 | |
| 7 | Tax Expenses | | | | | | | |
| (a) | Current Tax | 7.94 | 59.63 | 11.89 | 105.00 | 75.05 | 86.41 | |
| (b) | Deferred Tax | (5.06) | (17.41) | (5.70) | (33.46) | (11.19) | (6.71) | |
| (c) | Tax In Respect of Earlier Year | - | - | 2.96 | - | 3.22 | 10.98 | |
| 8 | Net Profit for the period (6 - 7) | 2.88 | 42.22 | 9.15 | 339.11 | 318.63 | 381.59 | |
| 9 | Other Comprehensive Income (Net of Tax) | | | | | | | |
| a | Items that will not be reclassified to profit or loss | 26.18 | 15.81 | 31.68 | (17.40) | (17.24) | 75.48 | |
| b | Items that will be reclassified to profit or loss | - | - | - | - | - | - | |
| 10 | Total Comprehensive Income for the period (8+9) | 78.53 | 166.91 | 65.98 | 321.71 | 301.39 | 457.07 | |



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| | | | | | | | | | |
|----|--|----------|----------|----------|----------|----------|----------|----------|----------|
| 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 | - | - | - | - | - | - | - | 1,899.69 |
| 13 | Earnings Per Equity Share (Not Annualised) | | | | | | | | |
| | (a) Basic | 0.38 | 0.73 | (2.56) | 2.14 | 0.22 | 2.73 | | |
| | (b) Diluted | 0.38 | 0.73 | (2.56) | 2.14 | 0.22 | 2.73 | | |
| 14 | Net Profit attributable to: | | | | | | | | |
| | (a) Owner's of the company | 38.87 | 74.93 | 48.84 | 219.22 | 221.73 | 279.29 | | |
| | (b) Non-Controlling Interest | 13.47 | 76.18 | (14.54) | 119.89 | 96.90 | 102.30 | | |
| 15 | Other Comprehensive Income attributable to: | | | | | | | | |
| | (a) Owner's of the company | 26.18 | 15.81 | 31.68 | (17.40) | (17.24) | 75.38 | | |
| | (b) Non-Controlling Interest | - | - | - | - | - | 0.10 | | |
| 16 | Total Comprehensive Income attributable to: | | | | | | | | |
| | (a) Owner's of the company | 65.05 | 90.74 | 80.52 | 201.82 | 204.49 | 354.67 | | |
| | (b) Non-Controlling Interest | 13.47 | 76.18 | (14.54) | 119.89 | 96.90 | 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 Dated February 05, 2024. The Statutory Auditor of the company have carried out a review of the above unaudited consolidated financial results for the quarter and nine months ended December 31, 2023 as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The unaudited consolidated financial results for the quarter and nine months ended December 31, 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 nine months ended December 31, 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 : February 05, 2024