



Decide with Confidence



YASH 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 :

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

Date: 14TH August, 2023

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 ended as on June 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 14th August, 2023.

1. Considered and approved Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the quarter ended as on 30th June, 2023.

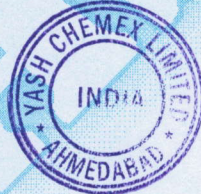
The time of commencement of the Board meeting was 03:00 p.m. and the time of conclusion was 4.40 p.m. The above information will be made available on the website of the company www.yashchemex.com .You are requested to take the above information on your record.

Sincerely,
For, Yash Chemex Limited

Shah Riddhi

Digitally signed by Shah Riddhi
Date: 2023.08.14 16:46:13
+05'30'

Riddhi Shah
Company Secretary
Membership No: 70953



Encl: As above

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

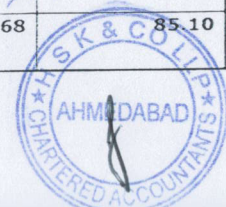
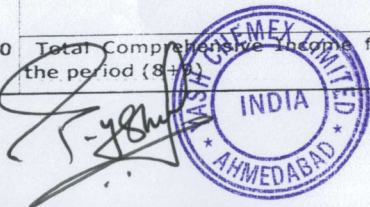
CIN:- L74110GJ2006PLC048385

Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter Ended June 30,2023

Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter Ended June 30,2023

(Rs. In Lakhs)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30-06-23 (Unaudited)	31-03-23 (Audited)	30-06-22 (Unaudited)	31-03-23 (Audited)	30-06-23 (Unaudited)	31-03-23 (Audited)	30-06-22 (Unaudited)	31-03-23 (Audited)
1	Income								
	(a) Revenue from Operations	1,947.56	2,677.50	666.09	5,447.50	3,197.91	3,896.26	1,119.60	8,533.14
	(b) Other Income	14.98	59.90	90.50	185.40	60.02	108.88	172.48	608.77
	Total Income (a + b)	1,962.54	2,737.40	756.59	5,632.90	3,257.93	4,005.14	1,292.08	9,141.91
3	Expenses								
	(a) Cost of Materials Consumed	-	-	-	-	823.38	1,196.78	427.69	2,484.05
	(b) Purchase of Stock-In-Trade	1,912.20	2,713.05	642.33	5,456.83	1,858.99	2,990.64	785.34	6,404.05
	(c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(7.46)	(81.98)	60.68	(36.13)	368.60	(356.72)	(83.30)	(507.73)
	(d) Employee Benefits Expenses	4.00	3.27	5.00	16.94	6.30	8.77	8.77	31.64
	(e) Finance Costs	18.37	22.52	16.09	77.32	33.99	36.24	24.76	118.40
	(f) Depreciation and Amortisation Expenses	0.28	0.31	0.31	1.25	2.28	2.84	2.84	11.35
	(a) Other Expenses	(2.30)	21.68	5.29	65.82	2.29	40.03	10.54	127.88
	Total Expenses (3)	1,925.09	2,678.85	729.70	5,582.03	3,095.83	3,918.58	1,176.64	8,669.64
4	Profit/(Loss) from Operations Before Exceptional Items & Tax (2 - 3)	37.45	58.55	26.89	50.87	162.10	86.56	115.44	472.27
5	Exceptional Items								
6	Profit/(Loss) from Ordinary Activities Before Tax (4 - 5)	37.45	58.55	26.89	50.87	162.10	86.56	115.44	472.27
7	Tax Expenses								
	(a) Current Tax	14.25	9.65	7.00	15.31	37.43	11.36	21.75	86.41
	(b) Deferred Tax	(11.14)	3.98	(0.21)	(6.48)	(10.99)	4.48	(0.38)	(6.71)
	(c) Tax in Respect of Earlier Year	-	-	-	3.22	-	7.76	-	10.98
	Total Tax Expenses (7)	3.11	13.63	6.79	12.05	26.44	23.60	21.37	90.68
8	Net Profit/(Loss) for the period (6 - 7)	34.34	44.92	20.10	38.82	135.66	62.96	94.07	381.59
9	Other Comprehensive Income (Net of Tax)								
a	Items that will not be reclassified to profit or loss	(59.39)	92.40	(8.97)	75.16	(59.39)	92.72	(8.97)	75.48
b	Items that will be reclassified to profit or loss								
10	Total Comprehensive Income for the period (8 + 9)	(25.05)	137.32	11.13	113.98	76.27	155.68	85.10	457.07



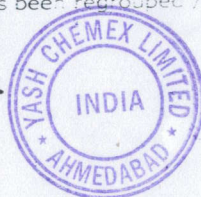
11	Paid-Up Equity Share Capital of Face Value Rs.10/- Each	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34
12	Reserve Excluding Revaluation Reserves								
13	Earnings Per Equity Share (Not Annualised)								
	(a) Basic	0.34	0.44	0.20	0.38	1.03	2.51	0.06	2.73
	(b) Diluted	0.34	0.44	0.20	0.38	1.03	2.51	0.06	2.73
14	Net Profit attributable to:								
	(a) Owner's of the company	34.34	44.92	20.10	38.82	105.42	57.56	62.05	279.29
	(b) Non-Controlling Interest	-	-	-	-	30.24	5.40	32.02	102.30
15	Other Comprehensive Income attributable to:								
	(a) Owner's of the company	(59.39)	92.40	(8.97)	75.16	(59.39)	92.62	(8.97)	75.38
	(b) Non-Controlling Interest	-	-	-	-	-	0.10	-	0.10
16	Total Comprehensive Income attributable to:								
	(a) Owner's of the company	(25.05)	137.32	11.13	113.98	46.03	150.18	53.08	354.67
	(b) Non-Controlling Interest	-	-	-	-	30.24	5.50	32.02	102.40

Other Notes:

- The above unaudited standalone & 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 August 14, 2023. The Statutory Auditors of the company have carried out a review of the above unaudited standalone and consolidated financial results for the quarter ended June 30, 2023 as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The unaudited standalone & consolidated financial results for the quarter ended June 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 ended June 30, 2023 includes results of its subsidiary : Subsidiary Company : Yasons Chemex Care Limited
- The Company and 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 of the March quarter are the balancing figure between the audited figures in respect of the full financial year upto 31st March, 2023 and the unaudited year-to-date figures upto 31st December, 2022 being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 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 :- August 14, 2023

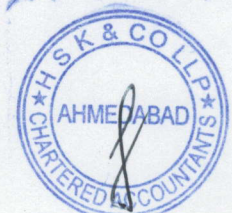




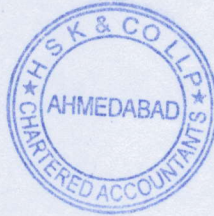
Independent Auditor's review report on Quarterly Unaudited Standalone Financial Results of Yash Chemex Limited for the quarter ended June 30, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Yash Chemex Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Yash Chemex Limited** ("the company") for the quarter ended June 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of 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 of the statement 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 ("ICAI"). 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 consist of making inquiries, primarily of company's personnel 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 in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 34, prescribed under section 133 of the Act 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, as amended, 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 S Shah
Partner
Membership No. 115947
UDIN:- 23115947BGWQED3207

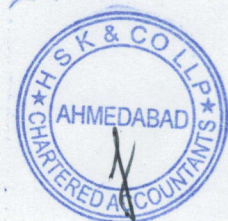
Place : Ahmedabad,
Date : August 14, 2023



Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of Yash Chemex Limited for the quarter ended June 30,2023 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 June 30,2023 (the "Statement") attached herewith, 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 "*Interim Financial Reporting*" ("Ind AS 34") 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 and is in compliance with the presentation and disclosure requirements of 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 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 ("ICAI"). 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, as amended, to the extent applicable.

4. The Statement includes the results of the following subsidiary:

•Yasons Chemex Care Limited

5. 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, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

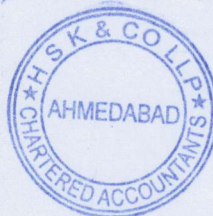
6. The unaudited consolidated financial results includes financial information of one subsidiary, whose interim financial results reflect total revenues of Rs.1,459.97/- lakhs, total net profit after tax of Rs. 101.32 lakhs and total comprehensive income of Rs. 101.32 lakhs) for the quarter ended June 30, 2023, as considered in the unaudited consolidated financial results, These interim financial information have been reviewed by us, whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of above subsidiary, is based solely on the reports by us and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter.

For, H S K & Co LLP

Chartered Accountants

ICAI FRN: 117014W\W100685



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

CA. Sudhir S Shah

Partner

Membership No. 115947

UDIN:- 23115947BGWQEE5975

Place : Ahmedabad,

Date : August 14, 2023