



Tatva Chintan Pharma Chem Limited

(CIN:L24232GJ1996PLC029894)



Date: 20 January 2024

Ref. No.: TCPCL/SEC/2023-24/00085

To,
The General Manager,
Corporate relationship department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 543321

The Manager,
Listing department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G,
Bandra-Kurla Complex, Bandra(E),
Mumbai-400 051
Scrip Symbol: TATVA

Subject: Intimation under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), we enclose herewith the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and nine months ended 31 December 2023.

The said Results were reviewed and recommended by Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 20 January 2024.

Further, we enclose herewith Limited Review Report issued by M/s. NDJ & Co., Chartered Accountants, (Firm Registration No. 136345W), Statutory Auditors of the Company as required under Regulation 33 of SEBI Listing Regulations.

The above information shall be made available on the website of the Company at www.tatvachintan.com.

The Board meeting commenced at 12:15 P.M. and concluded at 03:15 P.M.

Kindly take above intimation on your record and oblige.

Thanking You,

Yours Faithfully,
For Tatva Chintan Pharma Chem Limited

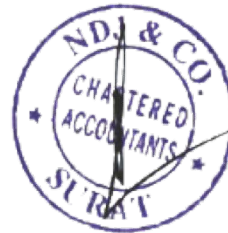
Ishwar Nayi
Company Secretary and Compliance Officer
M. No.: A37444

Encl.: As Above

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF TATVA CHINTAN PHARMA CHEM LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Tatva Chintan Pharma Chem Limited ("Holding Company") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31st December, 2023 ("the Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. The Statement includes the results of the following entities:
 - a) Tatva Chintan Pharma Chem Limited – the Holding Company
 - b) Tatva Chintan USA Inc. – Wholly Owned Subsidiary
 - c) Tatva Chintan Europe B.V. – Wholly Owned Subsidiary



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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 NDJ & Co.

Chartered Accountants

Firm's Registration Number: 136345W



CA Shirish Shah

Partner

Membership No.: 035742

UDIN No.: 24035742BKCIQF1603

Date: 20 January 2024

Place: Surat





Tatva Chintan Pharma Chem Limited

CIN: L24232GJ1996PLC029894

Registered office: Plot no. 502 / 17, GIDC Estate, Ankleshwar, Bharuch, Gujarat – 393 002
Website : www.tatvachintan.com, E-mail : cs@tatvachintan.com, Tel. no.: +91 75748 48533

Consolidated Statement of Financial Results

for the quarter and nine months ended 31 December 2023

(Currency: Indian Rupees in million, except per share data)

Sr. no.	Particulars	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)
	Income						
1	Revenue from operations	842.06	966.69	1,206.07	2,952.38	2,991.00	4,236.12
2	Other income	12.10	7.56	10.77	29.81	48.99	57.44
3	Total income (1+2)	854.16	974.25	1,216.84	2,982.19	3,039.99	4,293.56
	Expenses						
	Cost of materials consumed	417.64	463.66	569.20	1,353.49	1,654.04	2,158.17
	Purchases of stock-in-trade	10.82	9.16	14.01	28.36	37.41	45.76
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(55.04)	(99.68)	94.76	(54.81)	(180.52)	57.08
	Employee benefits expense	147.66	140.69	104.95	403.96	282.73	385.98
	Finance costs	3.77	30.14	23.84	63.17	52.05	84.04
	Depreciation and amortisation expenses	65.83	67.77	23.83	193.72	70.24	95.55
	Other expenses	211.04	250.38	244.02	695.52	754.31	983.32
4	Total expenses	801.72	862.12	1,074.61	2,683.41	2,670.26	3,809.90
5	Profit before exceptional items and tax (3-4)	52.44	112.13	142.23	298.78	369.73	483.66
6	Exceptional items	-	-	-	-	-	35.87
7	Profit before tax (5-6)	52.44	112.13	142.23	298.78	369.73	447.79
	Tax expenses/(benefits)						
	Current tax	11.98	17.84	21.41	54.67	72.33	28.85
	Deferred tax	5.91	16.48	4.59	36.71	12.12	(35.93)
8	Total tax expenses/(benefits)	17.89	34.32	26.00	91.38	84.45	(7.08)
9	Profit for the period/year (7-8)	34.55	77.81	116.23	207.40	285.28	454.87
	Other comprehensive income/(expense)						
	Items that will not be reclassified to profit or loss	(0.45)	(0.45)	(1.21)	(1.36)	(2.42)	(1.82)
	Income tax relating to items that will not be reclassified to profit or loss	0.13	0.13	0.35	0.40	0.70	0.53
	Items that will be reclassified to profit or loss	1.27	0.99	2.45	1.57	6.98	7.77
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
10	Other comprehensive income/(expenses) for the period/year, net of tax	0.95	0.67	1.59	0.61	5.26	6.48
11	Total comprehensive income for the period/year (9+10)	35.50	78.48	117.82	208.01	290.54	461.35
12	Profit for the period/year attributable to:						
	- Owners of the parent	34.55	77.81	116.23	207.40	285.28	454.87
	- Non controlling interests	-	-	-	-	-	-
		34.55	77.81	116.23	207.40	285.28	454.87
13	Other comprehensive income/(expenses) for the period/year attributable to:						
	- Owners of the parent	0.95	0.67	1.59	0.61	5.26	6.48
	- Non controlling interests	-	-	-	-	-	-
		0.95	0.67	1.59	0.61	5.26	6.48
14	Total comprehensive income for the period/year attributable to:						
	- Owners of the parent	35.50	78.48	117.82	208.01	290.54	461.35
	- Non controlling interests	-	-	-	-	-	-
		35.50	78.48	117.82	208.01	290.54	461.35
15	Earnings per share (Face value of Rs 10/- each) (not annualised)						
	- Basic	1.48	3.43	5.24	9.13	12.87	20.52
	- Diluted	1.48	3.43	5.24	9.13	12.87	20.52
16	Paid - up equity share capital (Face value of Rs 10/- each)	233.92	233.92	221.65	233.92	221.65	221.65
17	Other equity excluding revaluation reserve						4,926.26

Notes forming part of the consolidated financial results

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Tatva Chintan Pharma Chem Limited

CIN: L24232GJ1996PLC029894

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Notes forming part of the Consolidated Financial Results

for the quarter and nine months ended 31 December 2023

(Currency: Indian Rupees in million)

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this Statement of Consolidated Financial Results for the quarter and nine months ended 31 December 2023 ("Consolidated Financial Results") of Tatva Chintan Pharma Chem Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group" or "the Company") has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20 January 2024.
- 2 The Consolidated Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 Details of Statement of utilization of IPO proceeds till 31 December 2023 as per Regulation 32(1) and 32(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, are as under:

Sr. no.	Objects of the "Offer"	Amount as proposed in "Offer document"	Amount utilized			Total unutilised amount as at 31.12.2023
			As at the beginning of the quarter	During the quarter	As at the end of the quarter	
1.	Expansion of our Dahej manufacturing facility	1,471.00	1,471.00	-	1,471.00	-
2.	Upgradation at our R&D facility in Vadodara	239.71	193.71	36.14	229.85	9.86
3.	General corporate purposes	362.10	362.10	-	362.10	-
Total Net proceeds		2,072.81	2,026.81	36.14	2,062.95	9.86

The above Statement of utilization of IPO proceeds has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20 January 2024 and has been certified by the statutory auditors of the Company.

Unutilised amount as at 31 December 2023 were held in monitoring agency account and in deposits with scheduled commercial banks.

- 4 Details of Statement of utilization of QIP proceeds till 31 December 2023 as per Regulation 32(1) and 32(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, are as under:

Sr. no.	Objects of the "Offer"	Amount as proposed in "Offer document"	Amount utilized			Total unutilised amount as at 31.12.2023
			As at the beginning of the quarter	During the quarter	As at the end of the quarter	
1.	Repayment / pre-payment, in full or in part, of certain outstanding borrowings availed by the Company	1,550.00	1,550.00	-	1,550.00	-
2.	General corporate purposes#	393.45	289.86	103.59	393.45	-
Total Net proceeds		1,943.45	1,839.86	103.59	1,943.45	-

The above Statement of utilization of QIP proceeds has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20 January 2024 and has been certified by the statutory auditors of the Company.

The Company has estimated QIP issue related expenses amounting approximately to Rs. 57.50 million, but it has incurred amount of Rs. 56.55 million against the same, accordingly the amount of general corporate purposes has been revised from Rs. 392.50 million to Rs. 393.45 million i.e., increased by Rs. 0.95 million. Accordingly, the total net proceeds have been revised from Rs. 1942.50 million to Rs. 1943.45 million.





Tatva Chintan Pharma Chem Limited

CIN: L24232GJ1996PLC029894

Registered office: Plot no. 502 / 17, GIDC Estate, Ankleshwar, Bharuch, Gujarat – 393 002

Website : www.tatvachintan.com, E-mail : cs@tatvachintan.com, Tel. no.: +91 75748 48533

Notes forming part of the Consolidated Financial Results

for the quarter and nine months ended 31 December 2023

(Currency: Indian Rupees in million)

5 The Company has only one reportable business segment i.e. specialty chemicals, accordingly segment disclosure is not required as per Ind AS 108 - Operating Segments.

6 Key numbers of Standalone Statement of Financial Results for the quarter and nine months ended 31 December 2023:

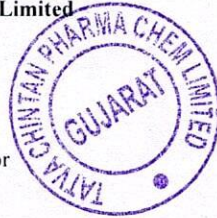
Sr. no.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1.	Total income from operations (Net)	860.69	925.73	1,135.37	2,847.46	2,836.39	4,030.44
2.	Net profit before tax (before exceptional items)	65.63	117.07	131.53	299.91	319.41	424.18
3.	Net profit before tax (after exceptional items)	65.63	117.07	131.53	299.91	319.41	388.31
4.	Net profit after tax	46.51	82.03	105.57	211.04	243.12	404.65
5.	Total comprehensive income	46.19	81.71	104.71	210.08	241.40	403.36

7 The Consolidated Financial Results of the Company shall be available on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the equity shares of the Company are listed and on Company's website www.tatvachintan.com.

8 Figures for the previous periods/year have been re-classified/re-arranged/re-grouped to conform to classification of current period, wherever necessary.

For and on behalf of the Board of Directors of
Tatva Chintan Pharma Chem Limited

Chintan N. Shah
Chairman and Managing Director
DIN : 00183618
Place : Vadodara, Gujarat, India
Date : 20 January 2024



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS

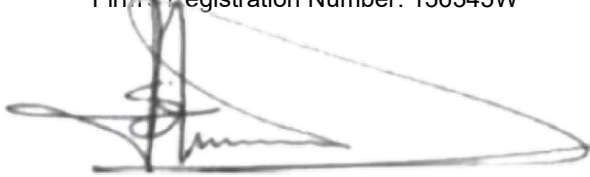
TO THE BOARD OF DIRECTORS OF TATVA CHINTAN PHARMA CHEM LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Tatva Chintan Pharma Chem Limited ("the Company") for the quarter and nine months ended 31st December 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.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the 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 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 NDJ & Co.

Chartered Accountants

Firm's Registration Number: 136345W



CA Shirish Shah

Partner

Membership No.: 035742

UDIN No.: 24035742BKCIQE3381

Date: 20 January 2024

Place: Surat



Tatva Chintan Pharma Chem Limited

CIN: L24232GJ1996PLC029894

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Standalone Statement of Financial Results

for the quarter and nine months ended 31 December 2023

(Currency: Indian Rupees in million, except per share data)

Sr. no.	Particulars	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)
	Income						
1	Revenue from operations	860.69	925.73	1,135.37	2,847.46	2,836.39	4,030.44
2	Other income	12.09	7.56	10.73	29.81	48.95	56.78
3	Total income (1+2)	872.78	933.29	1,146.10	2,877.27	2,885.34	4,087.22
	Expenses						
	Cost of materials consumed	417.64	463.66	569.20	1,353.49	1,654.04	2,158.17
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods and work-in-progress	(20.83)	(117.22)	76.98	(76.24)	(161.63)	65.07
	Employee benefits expense	132.41	149.46	104.95	403.96	282.73	385.98
	Finance costs	3.77	30.14	23.84	62.89	52.05	83.84
	Depreciation and amortisation expense	65.82	67.76	23.83	193.69	70.24	95.54
	Other expenses	208.34	222.42	215.77	639.57	668.50	874.44
4	Total expenses	807.15	816.22	1,014.57	2,577.36	2,565.93	3,663.04
5	Profit before exceptional items and tax (3-4)	65.63	117.07	131.53	299.91	319.41	424.18
6	Exceptional items	-	-	-	-	-	35.87
7	Profit before tax (5-6)	65.63	117.07	131.53	299.91	319.41	388.31
	Tax expenses / (benefits)						
	Current tax	13.21	18.56	21.37	52.16	64.18	19.59
	Deferred tax	5.91	16.48	4.59	36.71	12.11	(35.93)
8	Total tax expenses/ (benefits)	19.12	35.04	25.96	88.87	76.29	(16.34)
9	Profit for the period/year (7-8)	46.51	82.03	105.57	211.04	243.12	404.65
	Other comprehensive income/(expenses)						
	Items that will not be reclassified to profit or loss	(0.45)	(0.45)	(1.21)	(1.36)	(2.42)	(1.82)
	Income tax relating to items that will not be reclassified to profit or loss	0.13	0.13	0.35	0.40	0.70	0.53
10	Other comprehensive (expenses) for the period/year, net of tax	(0.32)	(0.32)	(0.86)	(0.96)	(1.72)	(1.29)
11	Total comprehensive income for the period/year (9+10)	46.19	81.71	104.71	210.08	241.40	403.36
12	Earnings per equity share (Face value of Rs 10/- each) (not annualised)						
	- Basic	1.99	3.63	4.76	9.29	10.97	18.26
	- Diluted	1.99	3.63	4.76	9.29	10.97	18.26
13	Paid - up equity share capital (Face value of Rs 10/- each)	233.92	233.92	221.65	233.92	221.65	221.65
14	Other equity excluding revaluation reserve						4,826.16

Notes forming part of the standalone financial results

1-7





Tatva Chintan Pharma Chem Limited

CIN: L24232GJ1996PLC029894

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Notes forming part of the Standalone Financial Results

for the quarter and nine months ended 31 December 2023

(Currency: Indian Rupees in million)

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this Statement of Standalone Financial Results for the quarter and nine months ended 31 December 2023 ("Standalone Financial Results") of Tatva Chintan Pharma Chem Limited ("the Company") has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20 January 2024.
- 2 The Standalone Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 Details of Statement of utilization of IPO proceeds till 31 December 2023 as per Regulation 32(1) and 32(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, are as under:

Sr. no.	Objects of the "Offer"	Amount as proposed in "Offer document"	Amount utilized			Total unutilised amount as at 31.12.2023
			As at the beginning of the quarter	During the quarter	As at the end of the quarter	
1.	Expansion of our Dahej manufacturing facility	1,471.00	1,471.00	-	1,471.00	-
2.	Upgradation at our R&D facility in Vadodara	239.71	193.71	36.14	229.85	9.86
3.	General corporate purposes	362.10	362.10	-	362.10	-
Total Net proceeds		2,072.81	2,026.81	36.14	2,062.95	9.86

The above Statement of utilization of IPO proceeds has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20 January 2024 and has been certified by the statutory auditors of the Company.

Unutilised amount as at 31 December 2023 were held in monitoring agency account and in deposits with scheduled commercial banks.

- 4 Details of Statement of utilization of QIP proceeds till 31 December 2023 as per Regulation 32(1) and 32(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, are as under:

Sr. no.	Objects of the "Offer"	Amount as proposed in "Offer document"	Amount utilized			Total unutilised amount as at 31.12.2023
			As at the beginning of the quarter	During the quarter	As at the end of the quarter	
1.	Repayment / pre-payment, in full or in part, of certain outstanding borrowings availed by the Company	1,550.00	1,550.00	-	1,550.00	-
2.	General corporate purposes#	393.45	289.86	103.59	393.45	-
Total Net proceeds		1,943.45	1,839.86	103.59	1,943.45	-

The above Statement of utilization of QIP proceeds has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20 January 2024 and has been certified by the statutory auditors of the Company.

The Company has estimated QIP issue related expenses amounting approximately to Rs. 57.50 million, but it has incurred amount of Rs. 56.55 million against the same, accordingly the amount of general corporate purposes has been revised from Rs. 392.50 million to Rs. 393.45 million i.e., increased by Rs. 0.95 million. Accordingly, the total net proceeds have been revised from Rs. 1942.50 million to Rs. 1943.45 million.



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Tatva Chintan Pharma Chem Limited

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Notes forming part of the Standalone Financial Results

for the quarter and nine months ended 31 December 2023

(Currency: Indian Rupees in million)

- 5 The Company has only one reportable business segment i.e. specialty chemicals, accordingly segment disclosure is not required as per Ind AS 108 - Operating Segments.
- 6 The Standalone Financial Results of the Company shall be available on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the equity shares of the Company are listed and on Company's website www.tatvachintan.com.
- 7 Figures for the previous periods/year have been re-classified/re-arranged/re-grouped to conform to classification of current period, wherever necessary.

For and on behalf of the Board of Directors of
Tatva Chintan Pharma Chem Limited

Chintan N. Shah
Chairman and Managing Director
DIN : 00183618
Place : Vadodara, Gujarat, India
Date : 20 January 2024

