

**Date:** February 14, 2025

To,  
**The Manager,**  
**BSE Limited**  
**Address:** Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai – 400001.

**Scrip Code: 530161**

**Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.**

Dear Sir/Madam,

With reference to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”) as amended on December 13, 2024, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 202501024 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

We request you to take the same on records.

**For Garodia Chemicals Limited**

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**Mahesh Gordhandas Garodia**

**Whole-time Director**

**DIN 01250816**

**Address:** Namakwala Bungalow M.G. Road,  
Opp Satyam Shopping Center Ghatkopar East Mumbai 400077

**Independent Auditor's Review Report on the Quarter and Nine Months Ended Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To the Board of Directors  
GARODIA CHEMICALS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of GARODIA CHEMICALS LIMITED (the "Company") for the quarter and Nine Months ended December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. Company's Board of Directors 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, (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.
- 4. Emphasis of Matter**
  1. We draw attention to the disclosure made in note 2 to the financial statements which explains that the financial statements are now not prepared on the going concern basis for the reasons set out in that note. Our opinion is not modified in respect of this matter.

2. Confirmations of the balances of sundry creditors and debtors and loans have not been obtained and they are subject to reconciliations and subsequent adjustments if any. As such we are unable to draw any conclusion as to the effect on the financial statements for the year.
3. Sufficient and appropriate documentary audit evidence in respect of Contingent liabilities was not provided to us. As such we are unable to draw any conclusion as to the effect on the financial statements for the year.
4. The company does not have an internal audit system to commensurate with the size and nature of its business. In absence of the same we are unable to comment whether an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as of December 31, 2024.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result prepared in accordance with applicable Principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and policies 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 the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement

**For Laxmikant Kabra & Co LLP**

Chartered Accountants

**Firm Reg. No.: 117183W/ W100736**



**CA Siddhant Kabra**

Partner

**Membership No.: 193348**



**Place: Thane**

**Date: 14<sup>th</sup> February 2025**

**UDIN: 25193348BMHXVS7166**

**GARODIA CHEMICALS LIMITED**

CIN : L99999MH1993PLC070321

Regd. off: 149/156, Garodia Shopping Centre, Garodia Nagar, Ghatkopar (E), Mumbai 400 077

Tel: | Email: gclshares@gmail.com | Website: www.gchem.org

**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024**

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	-	-	-	-	-	-
	Other income	-	-	-	-	-	0.00
	<b>Total revenue</b>	-	-	-	-	-	<b>0.00</b>
2	<b>Expenses</b>						
	Employee benefits expense	-	-	0.40	-	0.75	0.95
	Depreciation and amortization expense	-	-	-	-	-	-
	Other expenses	5.39	2.35	3.70	8.51	9.22	12.16
	<b>Total expenses</b>	<b>5.39</b>	<b>2.35</b>	<b>4.10</b>	<b>8.51</b>	<b>9.97</b>	<b>13.11</b>
3	<b>Profit before exceptional items and tax</b>	<b>(5.39)</b>	<b>(2.35)</b>	<b>(4.10)</b>	<b>(8.51)</b>	<b>(9.97)</b>	<b>(13.11)</b>
	Exceptional items	-	-	-	-	-	-
	<b>Profit / (Loss) from ordinary activities before tax</b>	<b>(5.39)</b>	<b>(2.35)</b>	<b>(4.10)</b>	<b>(8.51)</b>	<b>(9.97)</b>	<b>(13.11)</b>
4	<b>Tax expense:</b>						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities after tax</b>	<b>(5.39)</b>	<b>(2.35)</b>	<b>(4.10)</b>	<b>(8.51)</b>	<b>(9.97)</b>	<b>(13.11)</b>
6	<b>Other Comprehensive Income (OCI)</b>						
	<u>Item that will not be reclassified to profit or loss</u>						
	Gain/(Loss) on recognised on fair valuation of Financial Assets	-	-	-	-	-	-
	Income tax relating to these items	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (OCI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Profit/(Loss) for the Period</b>	<b>(5.39)</b>	<b>(2.35)</b>	<b>(4.10)</b>	<b>(8.51)</b>	<b>(9.97)</b>	<b>(13.11)</b>
7	Paid up Equity Share Capital (Face Value of Rs. 10 each)	720.02	720.02	720.02	720.02	720.02	720.02
	<b>Earning Per Share (EPS) (Not annualised)</b>						
	(1) Basic	(0.07)	(0.03)	(0.06)	(0.12)	(0.14)	(0.18)
	(2) Diluted	(0.07)	(0.03)	(0.06)	(0.12)	(0.14)	(0.18)

**Notes:**

- The Above Financial Results were reviewed by the audit committee of the board on 14-02-2025 and approved by the Board of Directors of the company at their meeting held on same date. The Statutory auditor have expressed on unmodified opinion. The review report has been filled with stock exchange and is available on the company's website. The Financial results have been prepared in accordance with Ind As notified under the companies (Accounting Standards) Rule 2015.
- Since the management has decided to cease the business of the company, the books of accounts are not prepared as per Going Concern assumption. The Company has no long-term assets to be designated as held for sale upon discontinuance of operations and/or subject to impairment tests. All assets and liabilities at 30th September 2024 are current and carried at fair value.
- The Company has single business segment therefore in the context of Ind AS 108, disclosure of segment information is not applicable.
- Previous quarter figures have been regrouped /reclassified wherever necessary, to make them comparable.

For Garodia Chemicals Limited

**Mahesh Garodia**  
Whole Time Director  
DIN: 01250816

Date:14-02-2025  
Place: Mumbai

For Laxmikant Kabra & Co LLP  
Chartered Accountants  
FRN: W100736/117183W



*(Signature)*

**CA Siddhant Kabra**  
Partner  
M. No.: 193348

Date:14-02-2025  
Place: Thane

**B) STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.**

- Not Applicable -

**(C) FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

There is no default on loans and debt securities during the Quarter ended December 31, 2024.

**(D) FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

- Not Applicable -

**(E) STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) -**

Not Applicable -