



Resonance Specialties Limited

Regd. Office: Plot No. 54-D, Kandivli Industrial Estate, Kandivali (W) Mumbai - 400067, India
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Website : www.resonancesl.com CIN: L25209MH1989PLCO51993 GST:27AAACA9590Q1ZW

THRU ONLINE FILING

January 24, 2025

To

The BSE Limited,
Listing Department
Phiroz Jeejeebhoy Tower 25th Floor,
Dalal Street. Mumbai- 400001

Ref.:- BSE Script Code 524218

Sub. : Outcome of Board Meeting- Unaudited Financial Results and Integrated Filing (Financials) for 3rd quarter and 9 months ended December 31, 2024.

Dear Sir/Madam,

A. Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following which were taken on record at the Meeting of the Board of Directors of the Company held today at Mumbai.

- i. Unaudited Financial Results for the 3rd Quarter and 9 months ended December 31, 2024.
- ii. Limited Review Report by the Auditors on the Unaudited Financial Results for the 3rd Quarter and 9 months ended December 31, 2024.

B. In accordance to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, the Integrated Filing (Financial) for the 3rd quarter and 9 months ended December 31, 2024 is enclosed herewith.

Kindly note that the Board meeting commenced at 12:15 p.m. and concluded at 1.15 p.m.

Thanking you,

Yours faithfully

For Resonance Specialties Limited

Vaibhavi Rajeshirke
Company Secretary
ACS:72229
Encl.: a/a



RESONANCE SPECIALTIES LIMITED (CIN No. L25209MH1989PLC051993)

'REGD. OFFICE: 54-D, Kandivali Industrial Estate, Charkop, Kandivali (West) MUMBAI, 67

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1	Revenue from operations	1,823.82	1806.45	1534.12	5360.49	3894.43	5530.09
2	Other Income	30.26	33.15	25.49	88.66	64.57	93.34
3	Total Income (1+2)	1,854.08	1839.60	1559.61	5449.15	3959.00	5623.43
4	Expenses						
	(a) Cost of material consumed	1,169.33	932.32	587.19	2580.10	1082.64	1999.16
	(b) Conversion Charges	321.83	454.57	183.21	1111.82	789.16	997.54
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(350.65)	(300.56)	179.73	(357.88)	401.71	475.64
	(d) Employee Benefits Expense	118.29	121.37	119.89	360.97	347.28	476.66
	(e) Depreciation and amortization expenses	48.26	49.14	37.93	145.10	108.40	145.70
	(f) Finance costs	11.25	10.19	11.37	31.76	26.53	38.55
	(g) Other expenses	372.85	363.34	332.33	1029.90	892.09	1093.83
	Total Expenses (4)	1691.16	1630.37	1451.65	4901.77	3647.81	5227.08
	Profit / (Loss) before exceptional items and extraordinary items and tax (3-4)	162.92	209.23	107.96	547.38	311.19	396.35
6	Exceptional Items Income/(Expense)	-	(11.88)	-	77.34	-	-
7	Profit/ (loss) Before Extraordinary Items and Tax (5+6)	162.92	221.11	107.96	470.04	311.19	396.35
8	Extraordinary Items	-	-	-	-	-	-
9	Profit/ (loss) before tax (7-8)	162.92	221.11	107.96	470.04	311.19	396.35
10	Tax Expenses						
	(a) Current tax	23.67	61.42	18.97	130.09	77.37	94.80
	Add/(Less): Excess/Short provision of earlier years taxes	-	-	-	-	-	(16.66)
	(b) Deferred tax/Expense/(Asset)	27.70	(20.83)	(7.12)	(10.92)	3.93	21.37
11	Profit/(loss) for the period (9-10)	111.55	180.52	96.11	350.87	229.89	296.84
12	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss						
	Remeasurement of Defined benefit -Actuarial Gain/Loss	(1.02)	(2.20)	(0.77)	(3.06)	(2.32)	(1.52)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.24	0.57	0.18	0.77	0.58	0.39
		(0.78)	(1.63)	(0.59)	(2.29)	(1.74)	(1.13)
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
13	Total Comprehensive Income (Net Profit / (Loss) for the year / period (11+12)	110.77	178.89	95.52	348.58	228.15	295.71
14	Paid up Equity Share Capital (face value Rs. 10/- each)	1154.40	1154.40	1154.40	1154.40	1154.40	1154.40
15	Reserves excludes Revaluation reserve as per balance sheet of previous accounting year						4228.57
16	Earnings per equity share (EPS) not annualised (Rs)						
	(1) Basic	0.96	1.55	0.83	3.02	1.98	2.56
	(2) Diluted	0.96	1.55	0.83	3.02	1.98	2.56



Notes:

1. The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standard) 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 above results have been reviewed by the audit committee and thereafter approved by the Board of Directors in their meeting held on 24th January, 2025.
3. In accordance with Ind AS-108 "Operating Segments", the company has only one reportable primary business segment i.e. "Chemical Manufacturing". However, the company has secondary geographical segment which is disclosed in the financial statement as per Ind AS-108.
Information about secondary geographical segments as per financial statements

Particulars	(Rs. In Lakhs)	
	April to December 24	April to December 23
Segment Revenue		
- India	3,067.47	1,759.19
- Outside India	2,293.02	2,135.23
Total	5,360.49	3,894.42

The segment asset and segment capital expenditure attributable to the segment "Outside India" is less than 10% of the respective total assets and total capital expenditure and therefore not disclosed separately.

4. As at 31st December ,2024 the company does not have any Subsidiary/Associate/Joint venture company(ies).
5. During the period ended 31 December, 2024 the management identified some assets which were old and obsolete and therefore they were discarded, the written down value of those assets was Rs. 89.22 lakhs which was shown in exceptional items. Further, the company identified revaluation reserve on the above old and obsolete assets and accordingly the same has been knocked off with the above written off resulting in reversal amounting to Rs 11.88 lakhs, giving a net impact of 77.34 lakhs. The above impacts were taken in 1st & 2nd quarter respectively.
6. The figures for the previous financial period have been regrouped/rearranged wherever necessary.

By the order of the Board

For RESONANCE SPECIALTIES LIMITED


Charchit Jain

Whole Time Director

DIN: 09344495

Place: Mumbai

Date: 24th January, 2025



KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

"Edena" 1st Floor,
97, Maharshi Karve Road,
Near Income Tax Office,
Mumbai - 400 020.

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Independent Auditor's Review Report on the quarterly and year to date unaudited financial results of Resonance Specialties Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Resonance Specialties Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Resonance Specialties Limited** (the 'Company') for the quarter and nine months ended December 31, 2024 attached herewith being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The preparation of the Statement 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 Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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 is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 results prepared in accordance with applicable accounting standards and other recognized accounting practices 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kailash Chand Jain & Co.

Chartered Accountants

Firm Registration No.: 112318W


Saurabh Chouhan
Partner

Membership No.: 167453

Date: January 24, 2025

Place: Mumbai

UDIN: 25167453 BMLKPT5176



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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 – Not Applicable

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 financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) -- Not Applicable