

By Online Submission

Sec/24-25/51  
Date: 14-08-2024

To,  
The General Manager,  
**BSE Ltd.**  
1st Floor, New Trading Ring,  
Rotunda Building, P.J. Tower,  
Dalal Street, Fort  
Mumbai- 400 001  
BSE Code: 524370

To,  
The General Manager,  
**National Stock Exchange of India Ltd.**  
Exchange Plaza,  
Plot no. C/1, G Block,  
Bandra-Kurla Complex  
Bandra (E), Mumbai - 400 051.  
NSE CODE: BODALCHEM

**Sub: OUTCOME OF BOARD MEETING**

We wish to inform you that the meeting of the Board of Directors was held on 14<sup>th</sup> day of August 2024 as per notice of the meeting at the corporate office of the company through Audio Visual Means, to transact the following business thereat:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, The Board of Directors has approved and declared Standalone and consolidated unaudited financial results for the quarter ended 30<sup>th</sup> June 2024. The copy of said unaudited financial results are enclosed herewith along with Limited Review Reports issued by M/s. Naresh J. Patel & Co., Chartered Accountants, Statutory Auditor of the Company for the said period in compliance with the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. The Board of Directors has reappointed Mr. Rajarshi Ghosh (DIN: 08715159), as a Director – HSE of the Company, for a period of 3 years starting with effect from 27<sup>th</sup> May 2025, subject to approval of members of the company.
3. The Annual General Meeting of the Company will be held on 24<sup>th</sup> September 2024 through Video Conferencing(“VC”) or Other Audio Visual Means (“OAVM”).
4. Board of Directors have issued and allotted 1,54,500 Equity Shares upon conversion of Stock Options, granted to the Employees under Bodal Chemicals Limited-ESOP Scheme 2017.
5. The Board of Directors has appointed M/s Tapan Shah, Practicing Company Secretary, as the Scrutinizer to scrutinize the e-Voting process in a fair and transparent manner for the purpose of EGM of the Company.

The Board Meeting was started at 11.05 a.m. and Concluded at 01.55 p.m.

This is for your information and record please.

Thanking You,  
Yours faithfully,  
**For, BODAL CHEMICALS LTD.**

Ashutosh B. Bhatt  
Company Secretary &  
Compliance officer

# Naresh J. Patel & Co.

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

### THE BOARD OF DIRECTORS OF BODAL CHEMICALS LIMITED,

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s BODAL CHEMICALS LIMITED** ("the Company") for the Quarter ended June 30, 2024 (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 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 conclusion on the Statement based on our review.
3. We conducted our review of the Statement accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued the Institute of Chartered Accountants of India. 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 Standard 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 than 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, nothing has come to our attention that causes us to believe that the accompanying the Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian accounting standards 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 Naresh J Patel & Co.  
Chartered Accountants  
Firm Registration No.: 123227W

*Chintan N. Patel*

Chintan N Patel  
Partner

Membership No.: 110741  
UDIN No.: 24110741BKFXZM4560



Place: Ahmedabad  
Date: August 14, 2024



**Bodal Chemicals Ltd.**  
COLOURS. INTEGRATION. INNOVATION.

Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2024

(Rs. in Million)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Unaudited (Refer Note No.3)	Unaudited	Audited
	<b>Income</b>				
	Revenue from operations	4,202.01	3,955.22	3,257.50	13,864.36
	Other income	11.97	11.70	36.49	154.34
<b>1</b>	<b>Total Income</b>	<b>4,213.98</b>	<b>3,966.92</b>	<b>3,293.99</b>	<b>14,018.70</b>
	<b>Expenses</b>				
	a) Cost of materials consumed	2,201.55	1,952.93	1,697.28	6,838.16
	b) Purchase of stock-in-trade	2.46	1.51	-	1.51
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	47.48	85.29	(63.68)	181.85
	d) Employee benefits expense	272.48	250.00	222.37	985.13
	e) Finance costs	204.55	156.12	113.70	518.80
	f) Depreciation and amortisation expense	167.73	168.03	144.16	595.79
	g) Other expenses	1,302.52	1,282.85	1,165.75	4,779.05
<b>2</b>	<b>Total expenses</b>	<b>4,198.77</b>	<b>3,896.73</b>	<b>3,279.58</b>	<b>13,900.29</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>15.21</b>	<b>70.19</b>	<b>14.41</b>	<b>118.41</b>
	<b>Tax expense/ (reversal)</b>				
	Current tax	-	-	-	-
	Short/(Excess) Provision of Tax of Prior Years	-	-	-	6.19
	Deferred tax	3.81	21.08	3.69	34.90
<b>4</b>	<b>Total Tax Expense/(Reversal)</b>	<b>3.81</b>	<b>21.08</b>	<b>3.69</b>	<b>41.09</b>
<b>5</b>	<b>Profit for the period (3-4)</b>	<b>11.40</b>	<b>49.11</b>	<b>10.72</b>	<b>77.32</b>
	<b>Other Comprehensive Income (OCI)</b>				
	Remeasurements of the defined benefit plans	(4.44)	(17.89)	0.32	(16.93)
	Income tax relating to items that will not be reclassified to Profit or Loss	1.11	4.50	(0.08)	4.26
<b>6</b>	<b>Total Other Comprehensive Income for the period</b>	<b>(3.33)</b>	<b>(13.39)</b>	<b>0.24</b>	<b>(12.67)</b>
<b>7</b>	<b>Total Comprehensive Income/(Loss) for the period (5+6)</b>	<b>8.07</b>	<b>35.72</b>	<b>10.96</b>	<b>64.65</b>
<b>8</b>	<b>Paid-up Equity share capital (Face value of Rs. 2 per share)</b>	<b>251.58</b>	<b>251.58</b>	<b>251.58</b>	<b>251.58</b>
<b>9</b>	<b>Reserves excluding Revaluation reserve as at balance sheet date</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,076.37</b>
<b>10</b>	<b>Basic Earnings Per Share (EPS) (Rs.)</b>	<b>0.09</b>	<b>0.39</b>	<b>0.09</b>	<b>0.61</b>
<b>11</b>	<b>Diluted Earnings Per Share (EPS) (Rs.)</b>	<b>0.09</b>	<b>0.39</b>	<b>0.09</b>	<b>0.61</b>
	(not annualised)*	*	*	*	*

See Notes accompanying the financial results



CORPORATE OFFICE:  
Bodal Corporate House,  
Beside Maple Green Residency,  
Nr. Anand Niketan School,  
Nr. Shilaj Ring Road Circle, Thaltej,  
Ahmedabada-380059, Gujarat, India.

www.bodal.com  
CIN No. : L24110GJ1986PLC009003

Tel. : +91 - 99099 50855  
+91 - 99099 50856  
E-mail : info@dodal.com

**Notes on standalone financial results:**

- 1 The above unaudited standalone financial results have been reviewed and considered by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 14th August, 2024.
- 2 The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- 3 The figures for the quarter ended 31st March, 2024 are the balancing figures between audited figures for the previous financial year ended 31st March, 2024 and the unaudited published year-to-date figures up to 31st December, 2023, being the date of the end of the third quarter of the previous financial year which was subjected to limited review.
- 4 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 (read with SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July 2016 and other recognised accounting practices and policies).
- 5 The company has changed the classification of an item during the period ended 31st December 2023 for better presentation. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable. The detail thereof has been provided below.

**Statement of Profit & Loss Items** (Rs. In million)

Sr. No.	Previous Period Class of Item	Quarter ended 30/06/2023	Nature of Reclassification
1	Cost of Materials Consumed	20.18	it is reclassified to Other Expenses

- 6 In line with Ind AS - 108 – "Operating Segments", the operations of the Company fall under Chemical Business which is considered to be the only reportable business segment.
- 7 The full financial results are also available on the stock exchanges' website i.e. [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and on the Company's website i.e. [www.bodal.com](http://www.bodal.com)

Date : 14th August, 2024  
Place : Ahmedabad

For, **BODAL CHEMICALS LTD.**



Bhavin S. Patel  
Executive Director  
DIN: 00030464



**COROPRATE OFFICE:**

Bodal Corporate House,  
Beside Maple Green Residency,  
Nr. Anand Niketan School,  
Nr. Shilaj Ring Road Circle, Thaltej,  
Ahmedabda-380059, Gujarat, India.

[www.bodal.com](http://www.bodal.com)  
CIN No. : L24110GJ1986PLC009003

Tel. : +91 - 99099 50855  
+91 - 99099 50856  
E-mail : [info@dodal.com](mailto:info@dodal.com)

# Naresh J. Patel & Co.

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

### THE BOARD OF DIRECTORS OF BODAL CHEMICALS LIMITED,

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **BODAL CHEMICALS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate, for the Quarter ended June 30, 2024 ("the Statement") being submitted by the Parent 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 Parent's Management and approved by the Parent'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 Parent'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.  
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.

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

Sr No	Name of Entities
<b>A</b>	<b>Parent</b>
1	Bodal Chemicals Limited
<b>B</b>	<b>Subsidiaries</b>
1	Bodal Chemicals Trading Pvt. Ltd.
2	Bodal Chemicals Trading (Shijiazhuang) Co., Ltd.
3	Bodal Bangla Ltd.
4	Şener Boya Kimya Tekstil Sanayi Ve Ticaret Anonim Şirketi
5	Senpa Dis Ticaret Anonim Sirketi (Ssubsidiary of Şener Boya Kimya Tekstil Sanayi Ve Ticaret Ltd. Sti)
6	PT Bodal Chemicals Indonesia
<b>C</b>	<b>Associate</b>
1	Plutoeco Enviro Association



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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.
6. We did not review the interim financial information of three subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total income of Rs. 67.09 million for the Quarter ended June 30, 2024; total net loss after tax of Rs. 24.08 million for the Quarter ended June 30, 2024 and total comprehensive loss of Rs. 23.10 million for the Quarter ended June 30, 2024, as considered in the Statement. The consolidated unaudited financial results also include the Group's share of profit after tax and total comprehensive income of Rs Nil for the Quarter ended June 30, 2024; as considered in the Statement in respect of one associate, whose interim financial results have not reviewed by us. These interim results have been reviewed by other auditors 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 these subsidiaries and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

7. The consolidated unaudited financial results include the interim financial information of three subsidiaries which have not been reviewed by their auditors, whose interim financial information reflect total income of Rs. 104.63 million for the Quarter ended June 30, 2024; total net profit after tax of Rs. 3.06 million for the Quarter ended June 30, 2024 and total comprehensive loss of Rs. 0.63 million for the Quarter ended June 30, 2024; as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For Naresh J Patel & Co.  
Chartered Accountants  
Firm Registration No.: 123227W

*Chintan N. Patel*  
Chintan N Patel  
Partner  
Membership No.: 110741  
UDIN No.: 24110741BKFXZN6806



Place: Ahmedabad  
Date: August 14, 2024



Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2024					
Sr. No.	Particulars	Quarter Ended			(Rs. in Million)
		30.06.2024	31.03.2024	30.06.2023	Year ended
		Unaudited	Unaudited (Refer Note No.4)	Unaudited	Audited
	<b>Income</b>				
	Revenue from operations	4,219.62	3,935.87	3,324.85	13,946.21
	Other income	24.64	54.47	87.80	248.02
<b>1</b>	<b>Total income</b>	<b>4,244.26</b>	<b>3,990.34</b>	<b>3,412.65</b>	<b>14,194.23</b>
	<b>Expenses</b>				
	a) Cost of materials consumed	2,201.31	2,032.60	1,697.28	6,917.83
	b) Purchase of stock-in-trade	17.06	(43.78)	11.36	1.59
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	30.86	(34.44)	(13.35)	75.50
	d) Employee benefits expense	282.09	262.18	232.32	1,027.62
	e) Finance costs	213.27	155.99	131.46	542.54
	f) Depreciation and amortisation expense	170.34	170.13	146.53	604.92
	g) Other expenses	1,319.39	1,308.11	1,175.20	4,816.84
	Loss arising from Company's Subsidiary operating in hyperinflationary economies [Refer Note 6]	24.42	160.12	-	160.12
<b>2</b>	<b>Total expenses</b>	<b>4,258.74</b>	<b>4,010.91</b>	<b>3,380.80</b>	<b>14,146.96</b>
<b>3</b>	<b>Profit before share of profit from associates, exceptional items and tax (1-2)</b>	<b>(14.48)</b>	<b>(20.57)</b>	<b>31.85</b>	<b>47.27</b>
<b>4</b>	<b>Share of profit/(loss) from associates (net)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit before exceptional items and tax (3-4)</b>	<b>(14.48)</b>	<b>(20.57)</b>	<b>31.85</b>	<b>47.27</b>
<b>6</b>	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>(14.48)</b>	<b>(20.57)</b>	<b>31.85</b>	<b>47.27</b>
	<b>Tax expense/ (reversal)</b>				
	Current tax	1.41	4.97	6.46	9.69
	Short/(Excess) Provision of Tax of Prior Years	-	-	-	6.19
	Deferred tax	(4.14)	(45.95)	3.30	(33.30)
<b>8</b>	<b>Total Tax Expense/(Reversal)</b>	<b>(2.73)</b>	<b>(40.98)</b>	<b>9.76</b>	<b>(17.42)</b>
<b>9</b>	<b>Profit for the period</b>	<b>(11.75)</b>	<b>20.41</b>	<b>22.09</b>	<b>64.69</b>
	<b>Other Comprehensive Income (OCI)</b>				
	(a) Items that will not be reclassified to Profit or Loss				
	Remeasurements of the defined benefit plans	(1.85)	(18.72)	0.99	(17.96)
	Income tax relating to items that will not be reclassified to Profit or Loss	0.47	4.76	(0.08)	4.52
	(b) Items that will be reclassified to profit or loss				
	Exchange differences in translating the financial statements of foreign subsidiaries	(4.66)	74.25	(77.25)	(13.50)
	Income Tax relating to items that will be reclassified to profit and loss account	-	-	-	-
<b>10</b>	<b>Total Other Comprehensive Income for the period</b>	<b>(6.04)</b>	<b>60.29</b>	<b>(76.34)</b>	<b>(26.94)</b>
<b>11</b>	<b>Total Comprehensive Income/(Loss) for the period (9+10)</b>	<b>(17.79)</b>	<b>80.70</b>	<b>(54.25)</b>	<b>37.75</b>
<b>12</b>	<b>Profit/(Loss) for the period attributable to:</b>				
	- Owners of the Company	(11.75)	20.41	22.09	64.69
	- Non Controlling Interest	-	-	-	-
<b>13</b>	<b>Other Comprehensive Income/(Loss) for the period attributable to:</b>				
	- Owners of the Company	(6.04)	60.29	(76.34)	(26.94)
	- Non Controlling Interest	-	-	-	-
<b>14</b>	<b>Total Comprehensive Income/(Loss) for the period attributable to:</b>				
	- Owners of the Company	(17.79)	80.70	(54.25)	37.75
	- Non Controlling Interest	-	-	-	-
<b>15</b>	<b>Paid-up Equity share capital (Face value of Rs. 2 per share)</b>	<b>251.58</b>	<b>251.58</b>	<b>251.58</b>	<b>251.58</b>
<b>16</b>	<b>Reserves excluding Revaluation reserve as at balance sheet date</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,570.83</b>
<b>17</b>	<b>Basic Earnings Per Share (EPS) (Rs.)</b>	<b>(0.09)</b>	<b>0.16</b>	<b>0.18</b>	<b>0.51</b>
<b>18</b>	<b>Diluted Earnings Per Share (EPS) (Rs.)</b>	<b>(0.09)</b>	<b>0.16</b>	<b>0.18</b>	<b>0.51</b>
	(not annualised)*	*	*	*	*

See Notes accompanying the financial results



**Notes on consolidated financial results:**

- 1 The above unaudited consolidated financial results have been reviewed and considered by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 14th August, 2024.
- 2 The Statutory Auditors have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- 3 The consolidated financial results are prepared in accordance with principles and procedures as set out in the IND AS 110 "Consolidated financial statements" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.  
The consolidated financial results include financial results of the following entities:
  - i. Bodal Chemicals Limited - Parent
  - ii. Bodal Chemicals Trading Pvt. Ltd.-Wholly Owned Subsidiary
  - iii. Bodal Chemicals Trading (Shijiazhuang) Co., Ltd. -Wholly Owned Subsidiary
  - iv. Şener Boya Kimya Tekstil Sanayi Ve Ticaret Anonim Şirketi - Wholly Owned Subsidiary
  - v. Bodal Bangla Ltd. - Wholly Owned Subsidiary
  - vi. Senpa Dis Ticaret Anonim Sirketi - Step down subsidiary- (wholly owned subsidiary of Şener Boya Kimya Tekstil Sanayi Ve Ticaret Anonim Şirketi)
  - vii. Plutoeco Enviro Association - Associate Company
  - viii. PT Bodal Chemicals Indonesia - Wholly Owned Subsidiary
- 4 The figures for the quarter ended 31st March, 2024 are the balancing figures between audited figures for the previous financial year ended 31st March, 2024 and the unaudited published year-to-date figures up to 31st December, 2023, being the date of the end of the third quarter of the previous financial year which was subjected to limited review.
- 5 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 (read with SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July 2016 and other recognised accounting practices and policies).
- 6 The Group has applied Ind AS 29 - 'Accounting of Hyperinflationary economies' on its subsidiary and step-down subsidiary in Turkey. Turkish Lira is functional currency of the aforesaid subsidiaries in Turkey. In preparing the consolidated financial results for the quarter ended June 30, 2024, the non-monetary assets/ liabilities/ owner's equity and statement of profit and loss of the aforesaid subsidiaries have been restated to the measuring unit current as on the reporting date by applying consumer price index of the Turkish economy. The net impact of the aforesaid restatement amounting to Rs.24.42 million has been debited for the quarter ended June 30, 2024, disclosed separately as it is a material item. Considering that the presentation currency of the Holding Company is INR, the restatement of comparative figures in consolidated financial results is not required. The impact of said restatements till March 31, 2024 in respect of the aforesaid subsidiaries amounting to Rs.26.58 million has been credited in the opening retained earnings as at April 1, 2024.
- 7 The group has changed the classification of an item during the period ended 31st December 2023 for better presentation. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable. The detail thereof has been provided below.

**Statement of Profit & Loss Items** (Rs. In Million)

Sr. No.	Previous Period Class of Item	Quarter ended 30/06/2023	Nature of Reclassification
1	Cost of Materials Consumed	20.18	it is reclassified to Other Expenses

- 8 In line with Ind AS - 108 – "Operating Segments", the operations of the Group fall under Chemical Business which is considered to be the only reportable business segment.
- 9 The full financial results are also available on the stock exchanges' website i.e. [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and on the Company's website i.e. [www.bodal.com](http://www.bodal.com)

Date : 14th August, 2024  
Place : Ahmedabad



**COROPRATE OFFICE:**

Bodal Corporate House,  
Beside Maple Green Residency,  
Nr. Anand Niketan School,  
Nr. Shilaj Ring Road Circle, Thaltej,  
Ahmedabda-380059, Gujarat, India.

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CIN No. : L24110GJ1986PLC009003

Tel. : +91 - 99099 50855  
+91 - 99099 50856  
E-mail : [info@dodal.com](mailto:info@dodal.com)