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Independent Auditor's Review report on Unaudited Quarterly and Year to Date Unaudited Financial Results of Chemcon Speciality Chemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to,
The Board of Directors
Chemcon Speciality Chemicals Limited**

1. We have reviewed the accompanying statement of Unaudited standalone financial results ('the Statement') of Chemcon Speciality Chemicals Limited ('the Company') for the quarter ended on December 31, 2025, and year to date from April 01, 2025, to December 31, 2025, attached herewith 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. 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 the 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 Standards 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. 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 inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
 - Based on our review conduct 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shah Mehta & Bakshi
Chartered Accountants

Firm Registration No: 103824W



Kalpiti Bhagat
Partner

Membership No.: 142116

UDIN: 26142116QLWPLI2343

Vadodara

Date: 12th February, 2026



CHEMCON SPECIALITY CHEMICALS LIMITED

(An ISO 9001:2015 and ISO 14001:2015 Certified Company)

Regd. Office : Block Number 355, Manjusar Kunpad Road, Manjusar Village, Taluka Savli, Vadodara 391775, Gujarat.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2025

(in ₹ Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-25 (Unaudited)	30-09-25 (Unaudited)	31-12-24 (Unaudited)	31-12-25 (Unaudited)	31-12-24 (Unaudited)	31-03-25 (Audited)
Income						
I Revenue From Operations	5,732.50	5,371.42	5,439.46	16,455.72	15,251.41	20,740.18
II Other Income	363.35	394.67	400.89	1,129.70	1,126.87	1,429.27
III Total Income	6,095.85	5,766.09	5,840.35	17,585.42	16,378.28	22,169.45
IV Expenses						
Cost of Materials Consumed	2,933.22	3,278.62	2,693.54	9,092.25	8,028.75	11,708.17
Purchases of Stock-in-Trade	270.34	304.01	-	646.37	-	-
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Process	577.15	(161.96)	181.79	609.69	621.00	337.03
Employee benefit expenses	483.49	494.19	494.54	1,475.33	1,439.83	1,947.74
Finance costs	66.73	9.32	73.88	110.08	265.72	349.26
Depreciation and amortisation expenses	282.25	276.76	270.83	831.42	778.07	1,051.16
Other expenses	803.30	770.93	940.76	2,503.66	2,470.06	3,461.45
Total expenses (IV)	5,416.48	4,971.87	4,655.34	15,268.80	13,603.43	18,854.81
V Profit / (Loss) Before Tax (III-IV)	679.37	794.22	1,185.01	2,316.62	2,774.85	3,314.64
VI Tax Expense	170.04	219.57	304.20	593.92	724.26	869.43
Current Tax						
- Current tax	174.83	195.89	293.64	580.56	698.65	843.06
- Taxes for earlier years	-	14.97	-	14.97	7.65	7.65
Deferred Tax (Credit)/Charge	(4.79)	8.71	10.56	(1.61)	17.96	18.72
VII Net Profit / (Loss) for the Period/Year (V-VI)	509.33	574.65	880.81	1,722.70	2,050.59	2,445.21
VIII Other Comprehensive Income	(5.06)	(5.05)	(3.59)	(15.15)	(10.77)	(20.20)
a) (i) Items that will not be reclassified to profit / loss	(6.75)	(6.75)	(4.80)	(20.24)	(14.39)	(26.99)
(ii) Income tax relating to items that will not be reclassified to profit or loss	1.69	1.70	1.21	5.09	3.62	6.79
b) (i) Items that will be reclassified to profit / Loss	-	-	-	-	-	-
IX Total Comprehensive income for the Period/Year (VII+VIII)	504.27	569.60	877.22	1,707.55	2,039.82	2,425.01
X Earning Per equity Share : (Face Value of Rs 10/- each) (For the period not annualised)						
Basic (in ₹)	1.39	1.57	2.40	4.70	5.60	6.68
Diluted (In ₹)	1.39	1.57	2.40	4.70	5.60	6.68
XI Equity Share Capital	3,663.07	3,663.07	3,663.07	3,663.07	3,663.07	3,663.07
XII Other Equity	-	-	-	-	-	46,402.79

Place : Vadodara
Date : February 12, 2026



By order of the Board
For Chemcon Speciality Chemicals Limited

Kamalkumar Rajendra Aggarwal
Chairman & Managing Director
DIN: 00139199





CHEMCON SPECIALITY CHEMICALS LIMITED

(An ISO 9001:2015 and ISO 14001:2015 Certified Company)

Regd. Office : Block Number 355, Manjusar Kunpad Road, Manjusar Village, Taluka Savli, Vadodara 391775, Gujarat.

Notes :

- 1 These Financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 and read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above results have been reviewed by Audit Committee and the Board of Directors have approved the above results at their meeting held on February 12, 2026 and have been subject to a limited review by the statutory auditors of the Company.
- 3 The Company is in the business of manufacturing of Specialty Chemicals. There is only one reportable segment in accordance with Ind AS 108 - Operating Segments.
- 4 Figures of corresponding previous year/period(s) have been regrouped /rearranged wherever necessary, to make them comparable.
- 5 The Company has entered into a Slump Sale Agreement on October 18, 2025, for acquisition of the entire business undertaking of M/s. Shivam Petrochem Industries (Partnership Firm, a related party) as a going concern for a lump sum consideration of ₹ 36.00 crore. The transaction was approved by the Board on August 5, 2025, and subsequently by the shareholders at the 36th Annual General Meeting held on September 11, 2025.
- 6 Effective 21 November 2025, the Government of India consolidated 29 existing labour regulations into four Labour Codes, collectively referred to as the "New Labour Codes". Based on the requirements of the New Labour Codes and relevant Accounting Standards, the Company has assessed the potential impact on employee benefit obligations and determined that there is no material impact on the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025. The Company will evaluate and account for any additional impact, if any, upon notification of the related Rules and further clarifications from the Government.
- 7 The Company has no subsidiary/ associate / Joint Venture Company , as on December 31, 2025
- 8 The above Financial Results of the Company are available on the Company's website www.cscpl.com and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

Place : VADODARA
Date : February 12, 2026



By order of the Board
For Chemcon Speciality Chemicals Limited


Kamalkumar Rajendra Aggarwal
Chairman & Managing Director
DIN: 00139199

