

SE/CS/2025-26/70

October 17, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code – 530871

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (W),
Mumbai – 400 051
Scrip Code – CHEMBOND

Ref: ISIN: INE995D01025

Sub.: Outcome of Board Meeting

Dear Sir / Madam,

In continuation to our letter bearing Ref. no. SE/CS/2025-26/67 dated October 9, 2025, and pursuant to Regulations 33, 30 and other applicable regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“the Listing Regulations”), we hereby inform you that the Board of Directors of the Company at its meeting held today considered/ noted / approved *inter alia* the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025 which are enclosed, along with the Limited Review Report;

The meeting of Audit Committee / Board of Directors of the Company commenced at 10.45 a.m. and concluded at 15.18 p.m.

Further, pursuant to our letter Ref. No. SE/CS/2025-26/64 dated September 26, 2025 and in terms of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Company’s internal code of conduct, for prevention of Insider Trading, the Trading window for dealing in securities of the Company will remain closed for Directors / Officers / Designated persons and their immediate relatives till 48 hours post the outcome of Board meeting i.e. till Sunday, September 19, 2025.

We request you to take the above on record.

Thanking you

Yours Faithfully,

For **Chembond Material Technologies Limited**
(formerly Chembond Chemicals Limited)

Suchita Singh
Company Secretary & Compliance Officer

Rashmi Gavli
Chief Financial Officer

Encl: As above



No.: 1651/2025

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED
CONSOLIDATED FINANCIAL RESULTS OF CHEMBOND MATERIAL TECHNOLOGIES
LIMITED (FORMERLY KNOWN AS CHEMBOND CHEMICALS LIMITED) FOR
THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2025

To
The Board of Directors,
Chembond Material Technologies Limited
(Formerly Known as Chembond Chemicals Limited),
Chembond Centre,
EL-71, Mahape, M.I.D.C.,
Navi Mumbai-400 710.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of CHEMBOND MATERIAL TECHNOLOGIES LIMITED (formerly known as Chembond Chemicals Limited) ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2025 ("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 (the "Listing Regulations").
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 and in compliance with Regulation 33 of the Listing Regulations. 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 Parent's personnel responsible for

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4. 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 Listing Regulations, to the extent applicable.

5. The Statement includes interim financial information of the following entities :

| Name of the company | Relationship |
|--|--------------------|
| Chembond Material Technologies Limited | Parent Company |
| Chembond Biosciences Limited | Subsidiary Company |

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 of consolidated unaudited financial results for the quarter and half year ended 30th September, 2025, read with notes thereon, 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Kastury & Talati
Chartered Accountants
Firm Regn. No.: 104908W

Place: Mumbai
Date : 17.10.2025

Dhiren P. Talati: Partner
Membership No.: F/41867
UDIN: 25041867BMOEOY2035

CHEMBOND MATERIAL TECHNOLOGIES LIMITED

(formerly Chembond Chemicals Limited)

CIN L24100MH1975PLC018235

Registered Office : Chembond Centre, EL 71, Mahape MIDC, Navi Mumbai - 400 710

Email id: info@chembond.in, Website: www.chembond.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September, 2025

(Rs. In Lakhs Except as otherwise stated)

| Sr No | Particulars | Consolidated | | | | | |
|-------|--|-----------------|--------------------|-----------------|--------------------|------------------|------------------|
| | | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | Unaudited | Unaudited | Unaudited Restated | Unaudited | Unaudited Restated | Audited | |
| 1 | Revenue from operations | 5,775.01 | 5,767.50 | 4,977.62 | 11,542.51 | 9,604.41 | 20,129.99 |
| 2 | Other Income | 12.56 | 265.14 | 361.28 | 277.70 | 569.80 | 761.68 |
| 3 | Total Income (1+2) | 5,787.57 | 6,032.64 | 5,338.90 | 11,820.21 | 10,174.20 | 20,891.67 |
| 4 | Expenses | | | | | | |
| | a. Cost of materials consumed | 3,303.75 | 3,312.31 | 2,848.48 | 6,616.06 | 5,465.84 | 11,619.20 |
| | b. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade | 27.76 | 86.53 | 58.65 | 114.29 | 39.39 | (10.85) |
| | c. Employees Benefit Expenses | 894.93 | 923.83 | 764.62 | 1,818.76 | 1,519.63 | 3,079.55 |
| | d. Finance Costs | 9.67 | 7.43 | 15.98 | 17.10 | 32.32 | 63.79 |
| | e. Depreciation and Amortisation Expenses | 120.10 | 68.36 | 69.11 | 188.45 | 126.60 | 264.86 |
| | f. Other Expenses | 1,146.60 | 1,097.65 | 1,028.58 | 2,244.26 | 1,957.82 | 4,083.75 |
| | Total Expenses | 5,502.81 | 5,496.12 | 4,785.41 | 10,998.93 | 9,141.61 | 19,100.30 |
| 5 | Profit/(Loss) before exceptional item and tax (3-4) | 284.76 | 536.53 | 553.49 | 821.29 | 1,032.59 | 1,791.36 |
| 6 | Exceptional Item | - | - | 154.74 | - | 154.74 | 154.74 |
| 7 | Profit/(Loss) before tax (5+6) | 284.76 | 536.53 | 708.23 | 821.29 | 1,187.33 | 1,946.10 |
| 8 | Tax Expense | | | | | | |
| | - Current Tax | 42.04 | 99.89 | 125.28 | 141.93 | 217.47 | 328.09 |
| | - Deferred Tax | (139.99) | 37.61 | (46.41) | (102.38) | (127.24) | (138.23) |
| 9 | Profit/(Loss) For the Period/Year (7-8) | 382.71 | 399.02 | 629.36 | 781.73 | 1,097.10 | 1,756.24 |
| 10 | Other Comprehensive Income | | | | | | |
| A | i) Items that will not be reclassified to profit or loss | 1.92 | 1.59 | 1.90 | 3.50 | 3.79 | 8.99 |
| | ii) Income Tax relating to items that will not be reclassified to profit or loss | (0.56) | (0.56) | (0.56) | (1.12) | (1.12) | (2.23) |
| 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 | - | - | - | - | - | - |
| | Other Comprehensive Income / (loss) | 1.36 | 1.03 | 1.34 | 2.39 | 2.68 | 6.75 |
| 11 | Total Comprehensive Income / (loss) For the Period / Year (9+10) | 384.07 | 400.05 | 630.70 | 784.12 | 1,099.78 | 1,762.99 |
| 12 | Net profit attributable to: | | | | | | |
| | - Shareholders of the Company | 382.71 | 399.02 | 629.36 | 781.73 | 1,097.10 | 1,756.24 |
| | - Non Controlling Interests | - | - | - | - | - | - |
| 13 | Other Comprehensive Income attributable to- | | | | | | |
| | - Shareholders of the Company | 1.36 | 1.03 | 1.34 | 2.39 | 2.68 | 6.75 |
| | - Non Controlling Interests | - | - | - | - | - | - |
| 14 | Total Comprehensive Income / (loss) attributable to- | | | | | | |
| | - Shareholders of the Company | 384.07 | 400.05 | 630.70 | 784.12 | 1,099.78 | 1,763.00 |
| | - Non Controlling Interests | - | - | - | - | - | - |
| 15 | Paid-up equity share capital (face value of Rs 5 per share) | 672.41 | 672.41 | 672.41 | 672.41 | 672.41 | 672.41 |
| 16 | Other equity excluding Revaluation Reserve as per balance sheet | | | | | | 14,944.13 |
| 17 | Earning Per Share (amount in Rs.5 each) (not annualised for period ended) | | | | | | |
| | Basic EPS | 2.85 | 2.97 | 4.68 | 5.81 | 8.16 | 13.06 |
| | Diluted EPS | 2.85 | 2.97 | 4.68 | 5.81 | 8.16 | 13.06 |

Consolidated Statement of Assets and Liabilities as at 30th September 2025

(Rs. In Lakhs Except as otherwise stated)

| Sr No | Particulars | As at | As at |
|-------|---|------------------|------------------|
| | | 30.09.2025 | 31.03.2025 |
| | | Unaudited | Audited |
| | ASSETS | | |
| 1 | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 4,011.60 | 3,325.49 |
| | (b) Capital work-in-progress | 146.90 | 750.56 |
| | (d) Other Intangible Assets | 59.40 | 28.82 |
| | (e) Financial Assets | | |
| | i) Investments | 5,049.01 | 4,932.96 |
| | ii) Other financial assets | 25.67 | 236.70 |
| | (f) Deferred tax Assets (Net) | 403.99 | 302.73 |
| | (g) Income tax assets (net) | 457.34 | 464.18 |
| | (h) Other non-current assets | 46.01 | 3.69 |
| | Total Non-current assets | 10,199.92 | 10,045.11 |
| 2 | Current Assets | | |
| | (a) Inventories | 1,510.88 | 1,621.73 |
| | (b) Financial Assets | | |
| | i) Investments | 1,753.46 | 2,849.82 |
| | ii) Trade receivables | 5,014.96 | 3,991.71 |
| | iii) Cash and cash equivalents | 465.68 | 600.72 |
| | iv) Bank balances other than (iii) above | 1,013.47 | 759.52 |
| | v) Loans | 0.25 | 0.25 |
| | vi) Other financial assets | 65.48 | 54.84 |
| | (c) Other current assets | 1,108.35 | 250.27 |
| | Total current assets | 10,932.53 | 10,128.85 |
| | Total Assets | 21,132.45 | 20,173.96 |
| | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity Share capital | 672.41 | 672.41 |
| | (b) Other equity | 15,492.59 | 14,944.13 |
| | Total Equity | 16,165.00 | 15,616.54 |
| | Liabilities | | |
| 1 | Non-Current Liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Provisions | 7.34 | 7.34 |
| | Total Non-current liabilities | 7.34 | 7.34 |
| 2 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | i) Borrowings | 598.96 | 264.63 |
| | ii) Trade payables | | |
| | total outstanding dues of micro enterprises and small enterprises | 660.55 | 365.09 |
| | total outstanding dues other than micro enterprises and small enterprises | 2,783.42 | 2,910.42 |
| | iii) Other financial liabilities | 21.32 | 19.14 |
| | (b) Other current liabilities | 699.26 | 968.08 |
| | (c) Provisions | 196.61 | 22.72 |
| | Total current liabilities | 4,960.11 | 4,550.08 |
| | Total Equity and Liabilities | 21,132.45 | 20,173.96 |

Notes:

- The above Consolidated Financial Results (the "Results") for the quarter and half yearly ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 17th October, 2025. These have been subjected to limited review by the statutory auditors.
- The Group is engaged in the manufacture of Specialty Chemicals, Vitamins & Minerals, Probiotic and Prebiotic Enzymes, as well as Feed Additives and Nutrition products related to Animal Health. Under IND AS 108 – Operating Segments, specified in Section 133 of the Companies Act, 2013, these are recognized as the Group's reportable business segments. Considering the nature of the Company's business and based on the review of operating results by the Chief Operating Decision Maker (Board of Directors) for resource allocation and performance evaluation, the Group has identified two reportable business segments in accordance with the requirements of IND AS 108 – "Operating Segments." (Refer note no. 9)

3 "Composite scheme of arrangement:

As reported for the financial results for the quarter and half yearly ended 30th September 2025, the comparative figures for the quarter and half yearly ended 30th September 2024, have been restated pursuant to the NCLT order dated 7th April, 2025 to consider the effect of demerger and amalgamation. These effects are considered as per the method of accounting prescribed in the Scheme and in accordance with the principles of India Accounting standards, including IND AS 103 (Business combinations).

4 The Group has decided to continue with the existing tax structure as prescribed under the Income Tax Act, 1961.

5 As at 30th September, 2025 the holding company has one subsidiary namely Chembond Biosciences Limited whose financial results are consolidated.

6 **Additional Information on Standalone Basis are as Follows:**

| Standalone Details | Quarter Ended | | | Half Year Ended | | Year Ended |
|------------------------------|---------------|------------|----------------------|-----------------|----------------------|------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | Unaudited | Unaudited | Unaudited (Restated) | Unaudited | Unaudited (Restated) | Audited |
| Revenue from operations | 4,893.32 | 4,892.03 | 4,302.40 | 9,785.35 | 8,258.56 | 17,120.70 |
| Profit/(Loss) Before Tax | 158.78 | 457.28 | 715.40 | 616.05 | 1,279.54 | 1,919.05 |
| Profit/(Loss) for the period | 263.12 | 316.95 | 634.07 | 580.07 | 1,185.94 | 1,722.36 |

7 Impact of Merger and Demerger on comparative periods (Rs. In Lakhs)

| Particulars | Quarter Ended | | Half Year Ended | |
|--|---------------|----------|-----------------|----------|
| | 30.09.2024 | | 30.09.2024 | |
| | Published | Restated | Published | Restated |
| Revenue from Operations | 12,352.52 | 4,977.62 | 23,247.87 | 9,604.41 |
| Net Profit After Tax | 1,384.84 | 629.36 | 2,182.85 | 781.73 |
| Total Comprehensive Income | 1,377.74 | 630.70 | 2,168.64 | 784.12 |
| Earnings Per Share (of Rs. 5/- each) (for the period – Not Annualised) | 10.31 | 4.68 | 16.24 | 5.81 |

8 The figures for corresponding previous periods have been restated/regrouped, rearranged and reclassified wherever necessary to make them comparable.

**BY ORDERS OF BOARD OF DIRECTORS
FOR CHEMBOND MATERIAL TECHNOLOGIES LIMITED**

Place: Mumbai
Date: 17th October, 2025

Sameer V. Shah
Chairman and Managing Director
DIN: 00105721

Note 9 Chembond Material Technologies Limited

Consolidated Segment wise Revenue, Results Assets and Liabilities as on 30.09.2025

(Rs. In Lakhs Except as otherwise stated)

| Sr No | Particulars | Consolidated | | | | | |
|-------|---|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| | | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30.09.2025 Audited | 30.06.2025 Audited | 30.09.2024 Unaudited | 30.09.2025 Unaudited | 30.09.2024 Unaudited | 31.03.2025 Audited |
| i) | Segment Revenue | | | | | | |
| | Specialty Chemical | 5,045.29 | 4,805.99 | 4,812.28 | 9,851.28 | 8,701.00 | 16,848.53 |
| | Animal Health | 1,007.43 | 961.51 | 735.14 | 1,968.94 | 1,473.21 | 3,281.46 |
| | Net turnover | 6,052.71 | 5,767.50 | 4,977.62 | 11,820.21 | 10,174.20 | 20,129.99 |
| ii) | Segment Results | | | | | | |
| | Profit/ (Loss) Before Interest & Tax | | | | | | |
| | Specialty Chemical | 149.06 | 189.29 | 199.51 | 338.35 | 555.01 | 1,004.43 |
| | Animal Health | 123.14 | 82.09 | (7.30) | 205.24 | (92.21) | 25.25 |
| | Total Segment Results | 272.20 | 271.38 | 192.21 | 543.58 | 462.80 | 1,029.68 |
| | Unallocable Other Income | 12.56 | 265.14 | 361.28 | 277.70 | 724.54 | 761.68 |
| | Total Profit/(Loss) Before Tax | 284.76 | 536.53 | 553.49 | 821.29 | 1,187.33 | 1,791.36 |
| iii) | Segment Assets | | | | | | - |
| | Specialty Chemical | 19,494.94 | 19,731.99 | 18,057.57 | 19,494.94 | 17,971.56 | 18,998.64 |
| | Animal Health | 1,637.51 | 1,327.68 | 1,374.10 | 1,637.51 | 1,460.11 | 1,175.32 |
| | Total Assets | 21,132.45 | 21,059.67 | 19,431.67 | 21,132.45 | 19,431.67 | 20,173.96 |
| iv) | Segment Liabilities | | | | | | |
| | Specialty Chemical | 3,782.68 | 3,731.75 | 3,383.73 | 3,782.68 | 3,383.73 | 3,779.91 |
| | Animal Health | 1,177.44 | 1,123.11 | 1,168.93 | 1,177.44 | 1,168.93 | 777.51 |
| | Total Liabilities | 4,960.11 | 4,854.86 | 4,552.66 | 4,960.11 | 4,552.66 | 4,557.42 |

**BY ORDERS OF BOARD OF DIRECTORS
FOR CHEMBOND MATERIAL TECHNOLOGIES LIMITED**

Place: Mumbai
Date: 17th October, 2025

Sameer V. Shah
Chairman and Managing Director
DIN: 00105721

Chembond Material Technologies Limited
(formerly Chembond Chemicals Limited)

Consolidated Cash Flow Statement for the Half Year Ended 30th September 2025

(Rs. in lakhs except otherwise stated)

| Particulars | | As at 30.09.2025 Unaudited | As at 31.03.2025 Audited |
|-------------|--|----------------------------|--------------------------|
| A | Cash Flow from Operating Activities | | |
| | Profit before tax | 821.29 | 1,946.10 |
| | Adjustments for : | | |
| | Depreciation and amortisation | 188.45 | 264.86 |
| | Loss on Sale of Property, plant & equipments | - | 4.16 |
| | Finance Cost | 17.10 | 63.79 |
| | | 205.55 | 332.81 |
| | Less : | | |
| | Foreign Exchange Fluctuation Gain | (0.40) | (3.68) |
| | Net Gain on sale of Investments | (213.56) | (581.94) |
| | ECL provision on debtors | (19.59) | (20.13) |
| | Interest from fixed deposits and loans at effective interest rate | (46.52) | (79.78) |
| | Gain from Insurance | - | (195.91) |
| | Dividend Received | (6.10) | (8.59) |
| | | (286.17) | (890.04) |
| | Operating Profit before working capital changes | 740.67 | 1,388.87 |
| | Adjustments for : | | |
| | Trade and Other Receivables | (1,179.94) | 680.34 |
| | Inventories | 110.85 | (58.59) |
| | Trade and Other Payables | 75.70 | 161.26 |
| | | (993.39) | 783.01 |
| | Cash generated from operations | (252.72) | 2,171.88 |
| | Income taxes paid (Net of Refund) | (138.35) | (224.00) |
| | | (391.07) | 1,947.88 |
| | Net Cash from Operating Activities (A) | (391.07) | 1,947.88 |
| B | Cash Flow from Investing Activities | | |
| | Payment to acquire Property, plant & equipments (Incl. Advances) | (1130.70) | (437.11) |
| | Proceeds from Sale of Property, plant & equipments | 8.77 | 39.94 |
| | Purchase of Investments | - | (1153.78) |
| | Sale of Investments | 1243.46 | 497.53 |
| | Dividend Income | 6.10 | 8.59 |
| | Interest from fixed deposits and loans at effective interest rate | 46.52 | 79.78 |
| | Gain from insurance | - | 195.91 |
| | | 174.15 | (769.13) |
| | Net Cash used in Investing Activities (B) | 174.15 | (769.13) |
| C | Cash Flow from Financing Activities | | |
| | Proceeds/(Repayment) of Short Term Borrowings | 334.33 | (403.67) |
| | Dividend paid | (235.35) | (470.69) |
| | Finance Cost | (17.10) | (63.79) |
| | | 81.88 | (938.16) |
| | Net Cash from Financing Activities (C) | 81.88 | (938.16) |
| | Net (Decrease)/Increase in Cash & Cash Activities (A+B+C) | (135.04) | 240.61 |
| | Cash and Cash Equivalents at the beginning of the year | 600.72 | 360.11 |
| | Cash and Cash Equivalents as on Closing | 465.68 | 600.72 |

BY ORDERS OF BOARD OF DIRECTORS
FOR CHEMBOND MATERIAL TECHNOLOGIES LIMITED

Place: Mumbai
Date: 17th October, 2025

Sameer V. Shah
Chairman and Managing Director
DIN: 00105721



No.: 1652/2025

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE
FINANCIAL RESULTS OF CHEMBOND MATERIAL TECHNOLOGIES LIMITED
(FORMERLY KNOWN AS CHEMBOND CHEMICALS LIMITED) FOR
THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2025**

To
The Board of Directors,
Chembond Material Technologies Limited
(Formerly Known as Chembond Chemicals Limited),
Chembond Centre,
EL-71, Mahape, M.I.D.C.,
Navi Mumbai-400 710.

1. We have reviewed the accompanying statement of unaudited standalone financial results of CHEMBOND MATERIAL TECHNOLOGIES LIMITED ("the Company", formerly known as Chembond Chemicals Limited) for the quarter and half year ended 30th September, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').
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 and in compliance with Regulation 33 of the Listing Regulations. 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

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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 of standalone unaudited financial results for the quarter and half year ended 30th September, 2025, read with notes thereon, 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Kastury & Talati
Chartered Accountants
Firm Regn. No.: 104908W

Place: Mumbai
Date : 17.10.2025

Dhiren P. Talati: Partner
Membership No.: F/41867
UDIN: 25041867BMOEOX8393

CHEMBOND MATERIAL TECHNOLOGIES LIMITED

(formerly Chembond Chemicals Limited)

CIN:L24100MH1975PLC018235

Regd.Office: Chembond Centre, EL 71, Mahape MIDC, Navi Mumbai - 400 710

Email id:info@chembond.in, Website:www.chembond.in

Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2025

(Rs. In Lakhs Except as otherwise stated)

| Sr. No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|--------|--|-----------------|-----------------|--------------------|------------------|--------------------|------------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Unaudited | Unaudited | Unaudited Restated | Unaudited | Unaudited Restated | Audited |
| 1 | Revenue from Operations | 4,893.32 | 4,892.03 | 4,302.40 | 9,785.35 | 8,258.56 | 17,120.70 |
| 2 | Other Income | 12.32 | 264.82 | 361.15 | 277.14 | 569.56 | 719.97 |
| 3 | Total Income (1+2) | 4,905.64 | 5,156.85 | 4,663.55 | 10,062.49 | 8,828.12 | 17,840.67 |
| 4 | Expenses | | | | | | |
| | a. Cost of materials consumed | 2,840.14 | 2,819.94 | 2,465.39 | 5,660.08 | 4,675.87 | 9,931.25 |
| | b. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade | 23.57 | 78.63 | 73.19 | 102.20 | 50.65 | (71.06) |
| | c. Employees Benefits Expense | 755.33 | 773.18 | 622.67 | 1,528.50 | 1,228.66 | 2,500.40 |
| | d. Finance Costs | 2.75 | 4.59 | 2.84 | 7.34 | 5.41 | 9.05 |
| | e. Depreciation and Amortisation Expenses | 119.18 | 67.45 | 68.08 | 186.62 | 124.50 | 260.68 |
| | f. Other Expenses | 1,005.90 | 955.79 | 870.72 | 1,961.69 | 1,618.22 | 3,446.04 |
| | Total Expenses | 4,746.86 | 4,699.57 | 4,102.89 | 9,446.44 | 7,703.32 | 16,076.36 |
| 5 | Profit before exceptional Items and tax (3-4) | 158.78 | 457.28 | 560.66 | 616.05 | 1,124.80 | 1,764.31 |
| 6 | Exceptional items | - | - | 154.74 | - | 154.74 | 154.74 |
| 7 | Profit before tax (5+6) | 158.78 | 457.28 | 715.40 | 616.05 | 1,279.54 | 1,919.05 |
| 8 | Tax Expense | | | | | | |
| | - Current Tax | 23.71 | 85.92 | 125.28 | 109.63 | 217.47 | 328.06 |
| | - Deferred Tax | (128.06) | 54.40 | (43.94) | (73.65) | (123.86) | (131.37) |
| 9 | Profit / (loss) For the Period / Year (7-8) | 263.12 | 316.95 | 634.07 | 580.07 | 1,185.94 | 1,722.36 |
| 10 | Other Comprehensive Income / (loss) | | | | | | |
| | i) Items that will not be reclassified to profit or loss | 1.92 | 1.92 | 1.92 | 3.83 | 3.83 | 7.67 |
| | ii) Income Tax relating to items that will not be reclassified to profit or loss | (0.56) | (0.56) | (0.56) | (1.12) | (1.12) | (2.23) |
| | i) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | ii) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Other Comprehensive Income / (loss) | 1.36 | 1.36 | 1.36 | 2.72 | 2.72 | 5.43 |
| 11 | Total Comprehensive Income / (loss) for the period / Year (9+10) | 264.48 | 318.31 | 635.43 | 582.79 | 1,188.65 | 1,727.79 |
| 12 | Paid-up equity share capital (face value of Rs 5 per share) | 672.41 | 672.41 | 672.41 | 672.41 | 672.41 | 672.41 |
| 13 | Other equity | | | | | | 15,728.11 |
| 14 | Earning Per Equity Share (Amount in Rs.5 each) (not annualised for quarter and period ended) | | | | | | |
| | Basic EPS (in Rs.) | 1.96 | 2.36 | 4.71 | 4.31 | 8.82 | 12.81 |
| | Diluted EPS (in Rs.) | 1.96 | 2.36 | 4.71 | 4.31 | 8.82 | 12.81 |

Statement of Assets and Liabilities as at 30th September, 2025

(Rs. In Lakhs Except as otherwise stated)

| Sr. No | Particulars | 30.09.2025 | 31.03.2025 |
|--------|---|------------------|------------------|
| | | Unaudited | Audited |
| | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 3,986.04 | 3,302.11 |
| | (b) Capital work-in-progress | 146.90 | 750.56 |
| | (c) Other Intangible Assets | 58.81 | 28.17 |
| | (d) Financial Assets | | |
| | i) Investments | 5,237.99 | 5,122.96 |
| | ii) Other financial assets | 25.67 | 235.85 |
| | (e) Deferred tax Asset (net) | 331.54 | 259.00 |
| | (f) Income tax asset (net) | 457.34 | 463.54 |
| | (g) Other non-current assets | 37.73 | 0.02 |
| | Total Non-current assets | 10,282.02 | 10,162.21 |
| 2 | Current Assets | | |
| | (a) Inventories | 1,384.98 | 1,478.62 |
| | (b) Financial Assets | | |
| | i) Investments | 1,753.46 | 2,849.82 |
| | ii) Trade receivables | 4,785.13 | 4,084.83 |
| | iii) Cash and cash equivalents | 179.09 | 566.15 |
| | iv) Bank balances other than (iii) above | 1,006.27 | 752.58 |
| | v) Loans | 0.25 | 0.25 |
| | vi) Other financial assets | 65.48 | 54.84 |
| | (c) Other current assets | 1,081.29 | 231.14 |
| | Total current assets | 10,255.95 | 10,018.23 |
| | Total assets | 20,537.97 | 20,180.43 |
| | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity Share capital | 672.41 | 672.41 |
| | (b) Other equity | 16,075.55 | 15,728.11 |
| | Total Equity | 16,747.96 | 16,400.52 |
| 1 | Liabilities | | |
| | Non-Current Liabilities | | |
| | (a) Provisions | 7.34 | 7.34 |
| | Total Non-current liabilities | 7.34 | 7.34 |
| 2 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | i) Borrowings | | |
| | ii) Trade payables | | |
| | Total outstanding dues of MSME | 525.48 | 293.77 |
| | Total outstanding dues of Other creditors | 2,650.23 | 2,761.88 |
| | ii) Other financial liabilities | 21.32 | 19.14 |
| | (b) Other current liabilities | 552.06 | 675.05 |
| | (c) Provisions | 33.58 | 22.72 |
| | Total current liabilities | 3,782.67 | 3,772.57 |
| | Total Equity and Liabilities | 20,537.97 | 20,180.43 |

Notes

- The above Standalone Financial Results (the "Results") for the quarter and half yearly ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 17th October, 2025. These have been subjected to limited review by the statutory auditors.
- As per Ind AS 108 - Operating Segment ('Ind AS 108'), if a financial report contains both consolidated financial statements of a parent that is within the scope of this Ind AS as well as the parent's separate financial statements, segment information is required only in the consolidated financial statements. Accordingly, information required to be presented under Ind AS 108 - Operating Segment has been given in the consolidated financial results.

3 The above Standalone Financial Results ("the Results") of Chembond Material Technologies Limited ("the Company") have 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 and in compliance with Regulations 33 of the Listing Regulations.

4 "Composite scheme of arrangement:

As reported for the financial results for the quarter and half yearly ended 30th September 2025, the comparative figures for the quarter and half yearly ended 30th September 2024, have been restated pursuant to the NCLT order dated 7th April, 2025 to consider the effect of demerger and amalgamation. These effects are considered as per the method of accounting prescribed in the Scheme and in accordance with the principles of India Accounting standards, including IND AS 103 (Business combinations).

5 The Company has decided to continue with the existing tax structure as prescribed under the Income Tax Act, 1961.

6 Impact of Merger and Demerger on comparative periods (Rs. In Lakhs)

| Particulars | Quarter Ended | | Half Year Ended | |
|--|---------------|----------|-----------------|----------|
| | 30.09.2024 | | 30.09.2024 | |
| | Published | Restated | Published | Restated |
| Revenue from Operations | 1,197.59 | 4,302.40 | 2,576.30 | 8,258.56 |
| Net Profit After Tax | 556.53 | 634.07 | 708.23 | 1,185.94 |
| Total Comprehensive Income | 554.19 | 635.43 | 703.55 | 1,188.65 |
| Earnings Per Share (of Rs. 5/- each) (for the period – Not Annualised) | 4.14 | 4.71 | 5.27 | 8.82 |

7 The figures for corresponding previous periods have been restated/regrouped, rearranged and reclassified wherever necessary to make them comparable.

**BY ORDERS OF BOARD OF DIRECTORS
FOR CHEMBOND MATERIAL TECHNOLOGIES LIMITED**

**Place: Mumbai
Date: 17th October, 2025**

**Sameer V. Shah
Chairman and Managing Director
DIN: 00105721**

Chembond Material Technologies Limited
(formerly Chembond Chemicals Limited)

Standalone Cash Flow Statement for the Half Year Ended 30th September 2025

(Rs. In Lakhs Except as otherwise stated)

| Particulars | 30.09.2025 | | 31.03.2025 | |
|--|------------|-----------------|------------|-----------------|
| | Unaudited | | Audited | |
| A Cash Flow from Operating Activities | | | | |
| Profit before tax | | 616.05 | | 1,919.05 |
| Adjustments for : | | | | |
| Depreciation and amortisation | 186.62 | | 260.68 | |
| Profit/loss on Sale of Property,Plant & Equipment | (0.35) | | 4.16 | |
| Finance Cost | 7.34 | | 9.05 | |
| Less : | | 193.61 | | 273.89 |
| Net Gain on Investments | 213.56 | | 581.94 | |
| Interest from Fixed Deposits and Loans at Effective Interest Rate | 46.52 | | 79.23 | |
| Gain from Insurance | - | | 154.74 | |
| Unrealised Forex Gain | (0.94) | | 2.37 | |
| ECL Provision on debtors | (11.43) | | 32.15 | |
| Dividend Received | 6.10 | | 8.59 | |
| | | (253.80) | | (859.02) |
| Operating Profit before working capital changes | | 555.86 | | 1,333.91 |
| Adjustments for : | | | | |
| (Increase/decrease) in Trade and Other Receivables | (845.03) | | 728.80 | |
| (Increase/decrease) in Inventories | 93.64 | | (166.61) | |
| (Increase/decrease) in Trade and Other Payables | 10.10 | | 118.90 | |
| | | (741.29) | | 681.09 |
| Cash generated from operations | | (185.42) | | 2,015.01 |
| Income taxes paid (Net of Refund) | | (138.80) | | (224.00) |
| Net Cash from Operating Activities (A) | | (324.23) | | 1,791.01 |
| B Cash Flow from Investing Activities | | | | |
| Payment to acquire Property, plant & equipments (Incl. Advances) | (1,125.00) | | (432.89) | |
| Proceeds from Sale of Property, plant & equipments | 8.77 | | 44.10 | |
| Interest from Fixed Deposits and Loans at Effective Interest Rate | 46.52 | | 79.23 | |
| Purchase of Investment | - | | (1,153.66) | |
| Sale of Investment | 1,243.46 | | 333.42 | |
| Dividend Income | 6.10 | | 8.59 | |
| Gain from Insurance | - | | 154.74 | |
| Proceed from Inter Corporate Loans | - | | (0.25) | |
| Net Cash from Investing Activities (B) | | 179.85 | | (966.71) |
| C Cash Flow from Financing Activities | | | | |
| Proceeds from Loan & Advances | - | | (83.91) | |
| Dividend paid | (235.35) | | (470.69) | |
| Finance Cost | (7.34) | | (9.05) | |
| Net Cash from Financing Activities (C) | | (242.68) | | (563.66) |
| Net (Decrease)/Increase in Cash & Cash Activities (A+B+C) | | (387.06) | | 260.63 |
| Cash and Cash equivalents at the beginning of the year | | 566.15 | | 305.52 |
| Cash and Cash equivalents at the end of the year | | 179.09 | | 566.15 |

By Order of the Board of Directors
For CHEMBOND MATERIAL TECHNOLOGIES LIMITED

Place: Mumbai
Date: 17th October, 2025

Sameer V. Shah
Chairman & Managing Director
DIN: 00105721