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CHEMFAB ALKALIS LIMITED

REF: CHEMFAB/SEC/2025-26

31st October, 2025

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.
BSE – Scrip Code: 541269

National Stock Exchange of India Limited
The Manager, Listing Department
“Exchange Plaza”
Bandra - Kurla Complex, Bandra (E)
Mumbai - 400 051
NSE Symbol: CHEMFAB

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

In continuation to the Notice of the Board meeting dated 24th October 2025, we wish to inform you that the meeting of the Board of the Directors of the Company held today i.e., 31st October, 2025 have considered and approved the following:

1. Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2025 as recommended by the Audit committee at its meeting held earlier in the day. (enclosed)
2. Allotment of 6,000 equity shares of the Company of Rs.10/- each to the employee who has exercised the options under the Chemfab Alkalys Employees Stock Options Scheme (“CAESOS 2020”).

The said Meeting commenced at 2:30 P.M. and concluded at 5:15 P.M.

Kindly take the above on record.

Thanking You,

Yours faithfully,

For CHEMFAB ALKALIS LIMITED

Bharatraj Panchal
Company Secretary and Compliance officer
FCS: 9828



CIN No.: L24290TN2009PLC071563
Member - Dr. Rao's Group of Companies
Regd. Off: 'TEAM House', GST Road, Vandalur, Chennai - 600 048, India.
Plant : "Gnanananda Place", Kalapet, Puducherry - 605 014, India Ph : +91 413 2655111,
E-mail: chemfabalkalis@draaholdings.com, www.chemfabalkalis.com



INDEPENDENT AUDITOR’S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **CHEMFAB ALKALIS LIMITED** (“the Company”) for the quarter and six months ended 30 September 2025 (“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 (“the LODR 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 LODR 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 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, 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.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

(Firm’s Registration No. 117366W/W-100018)

P Usha
Parvathy Digitally signed by
P Usha Parvathy
Date: 2025.10.31
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P Usha Parvathy

Partner

Membership No. 207704

UDIN: 25207704BMODBO3053

Place: Chennai

Date: 31 October 2025

(Amount Rs. In Lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30/09/2025

Sl. No.	Particulars	3 Months ended 30/09/2025	Preceding 3 Months ended 30/06/2025	Corresponding 3 months ended 30/09/2024 in the previous year	Year to date figures for current period ended 30/09/2025	Year to date figures for previous period ended 30/09/2024	Previous year ended 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	7,040.51	8,758.10	7,899.87	15,798.61	15,503.92	32,209.05
	(b) Other Income	134.82	105.66	58.95	240.48	315.58	584.92
	Total Income	7,175.33	8,863.76	7,958.82	16,039.09	15,819.50	32,793.97
2	Expenses						
	(a) Cost of Materials Consumed	1,833.15	2,600.91	2,397.95	4,434.06	4,201.19	8,492.07
	(b) Purchase of Stock in trade	-	-	136.50	-	682.73	735.23
	(c) Changes in Inventories of Finished goods and Work-in -Progress	110.94	53.71	(584.47)	164.65	(827.51)	(674.65)
	(d) Direct Manufacturing Expenses - Power, Fuel & Others	2,646.85	2,888.03	3,046.95	5,534.88	5,820.91	11,716.54
	(e) Employee Benefits Expense	650.85	600.11	612.00	1,250.96	1,139.19	2,289.71
	(f) Finance Cost	191.91	156.40	121.66	348.31	172.74	491.58
	(g) Depreciation and Amortisation Expense	559.88	538.23	782.42	1,098.11	1,423.15	3,238.79
	(h) Other Expenses	954.62	1,272.80	1,024.93	2,227.42	2,175.61	4,321.48
	Total Expenses	6,948.20	8,110.19	7,537.94	15,058.39	14,788.01	30,610.75
3	Profit before Tax (1-2)	227.13	753.57	420.88	980.70	1,031.49	2,183.22
4	Tax Expense						
	- Current tax	44.40	131.23	73.44	175.63	180.30	375.41
	- Deferred tax	23.51	82.94	52.72	106.45	123.58	285.39
	Total Tax Expense	67.91	214.17	126.16	282.08	303.88	660.80
5	Net Profit / (Loss) after Tax (3-4)	159.22	539.40	294.72	698.62	727.61	1,522.42
6	Other Comprehensive Income						
	(a) Items that will not be reclassified to the Statement of Profit and Loss						
	- Remeasurement of net defined benefit liability	14.53	14.52	5.72	29.05	11.43	58.09
	- Fair value gain on investments in equity instruments designated as at FVTOCI	0.01	1.45	2.01	1.46	3.96	(2.75)
	- Income tax relating to items that will not be reclassified to profit or loss	(4.23)	(4.23)	(1.66)	(8.46)	(3.32)	(16.91)
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income / (Loss) Net of Tax	10.31	11.74	6.07	22.05	12.07	38.43
7	Total Comprehensive Income / (Loss) (5+6)	169.53	551.14	300.79	720.67	739.68	1,560.85
8	Paid-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer note 3)	1,436.77	1,436.37	1,428.66	1,436.77	1,428.66	1,436.37
9	Reserves (Other Equity)						39,341.40
10	Earning per Share (Face Value of Rs. 10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	(a) Basic	1.11	3.76	2.06	4.86	5.10	10.65
	(b) Diluted	1.11	3.75	2.05	4.86	5.06	10.61



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Chemfab Alkalis Limited

CIN:L24290TN2009PLC071563

Regd. Office: Team House, Vandalur, Chennai 600 048.

Phone No: +91 44 66799595 Fax No: +91 44 66799561

NOTES:

- The above Statement of Standalone unaudited financial results were reviewed and recommended by the Audit Committee at its meeting held on 31 October 2025 and approved by the Board of Directors of the Company at their meeting held on that date.
- The Company has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount Rs. In Lakhs)

Sl. No.	Particulars	3 Months ended 30/09/2025	Preceding 3 Months ended 30/06/2025	Corresponding 3 months ended 30/09/2024 in the previous year	Year to date figures for current period ended 30/09/2025	Year to date figures for previous period ended 30/09/2024	Previous year ended 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Segment Revenue						
	a) Chemicals and related Products	4,365.91	4,887.90	4,447.37	9,253.81	8,958.35	19,064.00
	b) PVC-O Pipes	2,700.36	3,870.20	3,452.50	6,570.56	6,545.57	13,145.05
	Total	7,066.27	8,758.10	7,899.87	15,824.37	15,503.92	32,209.05
	Less: Inter Segment Revenue	(25.76)	-	-	(25.76)	-	-
	Net Segment Revenue	7,040.51	8,758.10	7,899.87	15,798.61	15,503.92	32,209.05
II	Segment Result before tax						
	a) Chemicals and related Products	(462.96)	(58.85)	(570.27)	(521.81)	(904.73)	(959.13)
	b) PVC-O Pipes	747.18	863.16	1,053.86	1,610.34	1,793.38	3,049.01
	Total	284.22	804.31	483.59	1,088.53	888.65	2,089.88
	Less: Inter Segment Result	-	-	-	-	-	-
	Less: Finance Cost	(191.91)	(156.40)	(121.66)	(348.31)	(172.74)	(491.58)
Add: Other Income	134.82	105.66	58.95	240.48	315.58	584.92	
	Total Profit Before Tax	227.13	753.57	420.88	980.70	1,031.49	2,183.22
III	Segment Assets:						
	a) Chemicals and related Products	22,233.45	21,324.89	18,186.10	22,233.45	18,186.10	19,275.78
	b) PVC-O Pipes	20,556.75	18,479.55	17,979.06	20,556.75	17,979.06	15,858.21
	Total Segment Assets	42,790.20	39,804.44	36,165.16	42,790.20	36,165.16	35,133.99
	Add: Unallocable assets	17,748.00	17,591.20	17,874.28	17,748.00	17,874.28	19,463.71
	Total Assets	60,538.20	57,395.64	54,039.44	60,538.20	54,039.44	54,597.70
IV	Segment Liabilities:						
	a) Chemicals and related Products	7,029.77	4,435.18	3,550.05	7,029.77	3,550.05	3,207.72
	b) PVC-O Pipes	1,354.35	1,820.63	2,289.51	1,354.35	2,289.51	2,181.34
	Total Segment Liabilities	8,384.12	6,255.81	5,839.56	8,384.12	5,839.56	5,389.06
	Add: Unallocable liabilities	10,824.20	9,808.20	8,306.32	10,824.20	8,306.32	8,430.87
	Total Liabilities	19,208.32	16,064.01	14,145.88	19,208.32	14,145.88	13,819.93

- During the half year ended 30 September 2025, the Company had allotted 4,000 Equity shares of Rs. 10 each upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2020".
- The Board of Director's in their meeting held on 14 May 2025 have approved the sale of Salt Division 2 and consequently assets relating to the said division aggregating to Rs. 2165.04 Lakhs have been classified as Asset held for sale. The sale is expected to be consummated before the end of the financial year.
- The Statement of Standalone Assets and Liabilities as at 30 September 2025 and the Statement of Standalone Cash Flows are provided as annexures to this Statement.



For Chemfab Alkalis Limited

Suresh Rao

Suresh Krishnamurthi Rao
Chairman

DIN No: 00127809

Place: Chennai

Date: 31 October 2025

STATEMENT OF STANDALONE ASSETS AND LIABILITIES (Refer Note 5)

Particulars	(Amount Rs. In Lakhs)	
	As at Current Six Months ended 30/09/2025	As at Previous Year ended 31/03/2025
	Unaudited	Audited
I. ASSETS		
(1) Non-current assets		
(a) Property Plant and Equipment	24,263.26	24,224.58
(b) Right of Use Assets	606.84	630.66
(c) Capital work-in-progress	6,114.96	1,170.21
(d) Intangible Assets	58.39	3.68
(e) Financial Assets		
(i) Investments		
- Subsidiary	14,932.00	14,932.00
- Others	11.00	9.54
(ii) Other Financial Assets	215.22	184.89
(f) Non Current Tax Assets (Net)	473.61	279.13
(g) Deferred Tax Assets (Net)	2,183.57	2,298.49
(h) Other Non-Current Assets	2,921.44	3,485.66
Total Non-Current Assets	51,780.29	47,218.84
(2) Current assets		
(a) Inventories	2,343.49	2,309.42
(b) Financial Assets		
(i) Investments	1.02	1,478.56
(ii) Trade Receivables	2,797.07	2,007.12
(iii) Cash and Cash Equivalents	1.47	442.10
(iv) Bank Balances other than (iii) above	86.98	20.21
(v) Other Financial Assets	30.14	55.67
(c) Other Current Assets	817.00	550.08
	6,077.17	6,863.16
Asset Held for Sale (Refer note 4)	2,680.74	515.70
Total Current Assets	8,757.91	7,378.86
TOTAL ASSETS	60,538.20	54,597.70
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital (Refer Note 3)	1,436.77	1,436.37
(b) Other Equity	39,893.11	39,341.40
Total Equity	41,329.88	40,777.77
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,542.50	6,379.50
(ii) Lease Liabilities	125.89	141.09
(iii) Other Financial Liabilities	60.25	54.97
(b) Provisions	302.72	268.02
(c) Other Non-Current Liabilities	46.25	120.00
Total Non-Current Liabilities	6,077.61	6,963.58
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,035.98	1,874.00
(ii) Lease Liabilities	30.79	36.17
(iii) Trade Payables		
- Total Outstanding dues of micro enterprises and small enterprises	46.31	79.15
- Total Outstanding dues of creditors other than micro enterprises and small enterprises	3,402.39	3,036.23
(iv) Other Financial Liabilities	1,663.07	250.77
(b) Provisions	156.66	151.48
(c) Current Tax Liabilities (Net)	109.32	109.32
(d) Other Current Liabilities	2,686.19	1,319.23
Total Current Liabilities	13,130.71	6,856.35
Total Liabilities	19,208.32	13,819.93
TOTAL EQUITY AND LIABILITIES	60,538.20	54,597.70

For Chemfab Alkalis Limited

Place: Chennai
Date: 31 October 2025



Suresh Krishnamurthi RAO

SURESH KRISHNAMURTHI RAO
CHAIRMAN
DIN No: 00127809

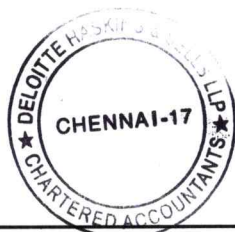
Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
 Regd. Office: Team House, Vandalur, Chennai 600 048.
 Phone No: +91 44 66799595 Fax No: +91 44 66799561

STATEMENT OF STANDALONE CASH FLOWS (Refer Note 5)

(Amount Rs. In Lakhs)

Particulars	For the Six Months ended 30/09/2025 (Unaudited)	For the Six Months ended 30/09/2024 (Unaudited)
A. Cash flow from Operating Activities		
Profit / (Loss) for the year	698.62	727.61
Adjustment for:		
Income Tax Expense	282.09	303.89
Depreciation of property, plant and equipment	1,098.11	1,423.15
Gain on redemption of investments	(18.87)	(0.18)
Equity settled share-based payment expense	1.21	13.14
Interest Income on fixed deposits with banks	(1.51)	(10.95)
Finance Costs	348.31	172.74
Gain on disposal of property, plant and equipment	(73.22)	(32.35)
Bad Receivables written off	-	38.23
Provision for Expected credit loss (Net)	93.54	(6.39)
Liabilities no longer required written back	-	(163.66)
Unrealised Exchange Variation (Net)	99.60	(5.10)
Operating cash flows before movements in working capital	2,527.88	2,460.12
(Increase) / Decrease in Trade Receivables	(882.77)	(685.33)
(Increase) / Decrease in Other Non Current and Current Financial assets and Non current and Current assets	(246.31)	(568.65)
(Increase) / Decrease in Inventories	(34.07)	(1,453.79)
Increase / (Decrease) in Trade Payables Other Current liabilities and Non-Current Liabilities and Provisions	1,687.93	1,079.85
Changes in Working Capital and Other changes	524.78	(1,627.92)
Cash generated by operations	3,052.66	832.20
Income Taxes (Paid) / Refund and Interest Income Received	(370.12)	(356.37)
Net cash from Operating Activities (A)	2,682.54	475.83
B. Cash flow from Investing Activities		
Purchase of Property, Plant and Equipment	(6,474.23)	(5,067.84)
Proceeds from Sale of Property, Plant and Equipment and Assets Held for Sale	90.46	33.35
Net movement in Bank balances not considered as Cash and cash equivalents	(90.91)	2,191.63
Interest Income	19.29	125.44
Investment in Preference Shares of Subsidiary Company	-	(4,400.00)
Net Cash from / (used in) Investing Activities (B)	(6,455.39)	(7,117.42)
C. Cash flow from Financing Activities		
Dividend Paid, including movement from unpaid dividend account	(112.82)	(0.01)
Issue of Equity Shares	3.91	27.39
Money received towards allotment of equity shares	5.87	12.62
Payment of lease liabilities	(20.58)	(20.19)
Proceeds from Term Loan taken	-	4,792.50
Finance Cost on Lease Liabilities	(6.63)	(8.51)
Repayment of Term Loan made during the year	(837.00)	-
Short term Borrowings (repaid)/taken (net)	3,161.98	1,310.40
Finance Costs paid on Borrowings	(340.06)	(134.61)
Net Cash from/(used in) Financing Activities (C)	1,854.67	5,979.60
D. Net (Decrease)/Increase in Cash and Cash Equivalents (A) + (B) + (C)	(1,918.18)	(661.99)
E. Cash and Cash Equivalents (Opening)	1,920.66	664.59
F. Cash and Cash Equivalents (Closing)	2.48	2.60
Notes:		
(i) Reconciliation of Cash and cash equivalents		
Cash and Cash Equivalents as per Balance Sheet	1.47	2.60
(as defined in INDAS 7 Cash Flow Statements)	1.01	-
Cash and cash equivalents at the end of the Year	2.48	2.60

Place : Chennai
 Date: 31 October 2025



For Chemfab Alkalis Limited

Suresh Krishnamurthi Rao

SURESH KRISHNAMURTHI RAO
 CHAIRMAN
 DIN No: 00127809

INDEPENDENT AUDITOR’S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **CHEMFAB ALKALIS LIMITED** (“the Parent”) and its subsidiary (the Parent and its subsidiary together referred to as “the Group”), for the Quarter and six months ended 30 September 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 LODR 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 LODR 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 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.
4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Chemfab Alkalys Limited	Parent Company
Chemfab Alkalys Karaikal Limited	Subsidiary Company

5. 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, 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.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

(Firm’s Registration No. 117366W/W-100018)

**P Usha
Parvathy**

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Usha Parvathy
Date: 2025.10.31
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P Usha Parvathy

Partner

Membership No. 207704

UDIN: 25207704BMODBP8826

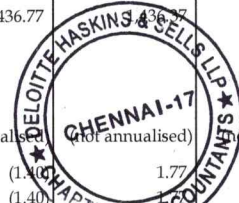
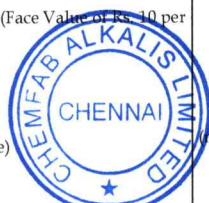
Place: Chennai

Date: 31 October 2025

(Amount Rs. In Lakhs)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30/09/2025

Sl. No.	Particulars	3 Months ended 30/09/2025	Preceding 3 Months ended 30/06/2025	Corresponding 3 months ended 30/09/2024 in the previous year	Year to date figures for current period ended 30/09/2025	Year to date figures for previous period ended 30/09/2024	Previous year ended 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	7,656.16	9,154.09	8,189.62	16,810.25	15,842.73	33,437.43
	(b) Other Income	175.79	136.17	60.12	311.96	319.46	711.79
	Total Income	7,831.95	9,290.26	8,249.74	17,122.21	16,162.19	34,149.22
2	Expenses						
	(a) Cost of Materials Consumed	2,364.99	3,000.09	2,837.15	5,365.08	4,822.86	10,212.04
	(b) Purchase of Stock in trade	-	-	136.50	-	682.73	735.23
	(c) Changes in Inventories of Finished goods and Work-in-Progress	278.43	93.72	(680.51)	372.15	(1,031.57)	(982.01)
	(d) Direct Manufacturing Expenses - Power, Fuel & Others	2,684.72	2,929.08	3,084.38	5,613.80	5,881.24	11,880.23
	(e) Employee Benefits Expense	697.05	643.79	689.23	1,340.84	1,307.19	2,550.52
	(f) Finance Cost	194.11	156.86	121.83	350.97	216.03	492.50
	(g) Depreciation and Amortisation Expense	661.27	639.04	879.85	1,300.31	1,610.84	3,633.13
	(h) Other Expenses	1,084.53	1,357.70	1,108.57	2,442.23	2,332.77	4,669.35
	Total Expenses	7,965.10	8,820.28	8,177.00	16,785.38	15,822.09	33,190.99
3	Profit / (Loss) before Exceptional Items (1-2)	(133.15)	469.98	72.74	336.83	340.10	958.23
4	Exceptional Items	-	-	-	-	-	988.77
5	Profit before Tax (3-4)	(133.15)	469.98	72.74	336.83	340.10	(30.54)
6	Tax Expense						
	- Current tax	44.41	132.28	73.45	176.69	180.38	378.10
	- Deferred tax	23.51	82.94	52.73	106.45	123.59	285.39
	Total Tax Expense	67.92	215.22	126.18	283.14	303.97	663.49
7	Net Profit / (Loss) after Tax (5-6)	(201.07)	254.76	(53.44)	53.69	36.13	(694.03)
8	Other Comprehensive Income						
	(a) Items that will not be reclassified to the Statement of Profit and Loss						
	- Remeasurement of net defined benefit liability	14.53	14.52	5.72	29.05	11.43	58.09
	- Fair value gain on investments in equity instruments designated as at FVTOCI	0.01	1.45	2.01	1.46	3.96	(2.75)
	- Income tax relating to items that will not be reclassified to profit or loss	(4.23)	(4.23)	(1.66)	(8.46)	(3.32)	(16.91)
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income / (Loss) Net of Tax	10.31	11.74	6.07	22.05	12.07	38.43
9	Total Comprehensive Income / (Loss) (7+8)	(190.76)	266.50	(47.37)	75.74	48.20	(655.60)
10	Profit / (Loss) for the year Attributable to:						
	Owners of the Company	(201.07)	254.76	(53.44)	53.69	36.13	(694.03)
	Non-Controlling Interests	-	-	-	-	-	-
11	Other Comprehensive Income / (Loss) for the year Attributable to:						
	Owners of the Company	10.31	11.74	6.07	22.05	12.07	38.43
	Non-Controlling Interests	-	-	-	-	-	-
12	Total Comprehensive Income / (Loss) for the year Attributable to:						
	Owners of the Company	(190.76)	266.50	(47.37)	75.74	48.20	(655.60)
	Non-Controlling Interests	-	-	-	-	-	-
13	Paid-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer Note 3)	1,436.77	1,436.77	1,428.66	1,436.77	1,428.66	1,436.37
14	Reserves (Other Equity)						36,562.44
15	Earning per Share (Face Value of Rs. 10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	(a) Basic	(1.40)	1.77	(0.37)	0.37	0.25	(4.86)
	(b) Diluted	(1.40)	1.77	(0.37)	0.37	0.25	(4.84)



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NOTES:

- The Statement of Consolidated unaudited financial results comprises of the financial results of Chemfab Alkalis Limited (CAL) ("the Parent Company") and Chemfab Alkalis Karaikal Limited (CAKL) ("the Subsidiary") (together referred to as "the Group"). These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent Company at their meeting held on 31 October 2025.
- The Group has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount Rs. In Lakhs)

Sl. No.	Particulars	3 Months ended 30/09/2025	Preceding 3 Months ended 30/06/2025	Corresponding 3 months ended 30/09/2024 in the previous year	Year to date figures for current period ended 30/09/2025	Year to date figures for previous period ended 30/09/2024	Previous year ended 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Segment Revenue						
	a) Chemicals and related Products	4,981.56	5,283.89	4,737.12	10,265.45	9,297.16	20,292.38
	b) PVC-O Pipes	2,700.36	3,870.20	3,452.50	6,570.56	6,545.57	13,145.05
		7,681.92	9,154.09	8,189.62	16,836.01	15,842.73	33,437.43
	Less: Inter Segment Revenue	(25.76)	-	-	(25.76)	-	-
	Net Segment Revenue	7,656.16	9,154.09	8,189.62	16,810.25	15,842.73	33,437.43
II	Segment Result before tax						
	a) Chemicals and related Products	(862.01)	(372.49)	(919.41)	(1,234.50)	(1,556.71)	(2,310.07)
	b) PVC-O Pipes	747.18	863.16	1,053.86	1,610.34	1,793.38	3,049.01
	Total	(114.83)	490.67	134.45	375.84	236.67	738.94
	Less: Inter Segment Result	-	-	-	-	-	-
	Less: Finance Cost	-194.11	(156.86)	(121.83)	(350.97)	(216.03)	(492.50)
Add: Other Income	175.79	136.17	60.12	311.96	319.46	711.79	
	Total Profit Before Tax	(133.15)	469.98	72.74	336.83	340.10	958.23
III	Segment Assets:						
	a) Chemicals and related Products	33,367.89	33,569.53	32,502.49	33,367.89	32,502.49	31,617.08
	b) PVC-O Pipes	20,556.75	18,479.55	17,979.06	20,556.75	17,979.06	15,858.21
	Total Segment Assets	53,924.64	52,049.08	50,481.55	53,924.64	50,481.55	47,475.29
	Add: Unallocable assets	2,816.23	2,659.56	2,963.38	2,816.23	2,963.38	4,706.96
	Total Assets	56,740.87	54,708.64	53,444.93	56,740.87	53,444.93	52,182.25
IV	Segment Liabilities:						
	a) Chemicals and related Products	6,433.91	4,726.49	4,185.63	6,433.91	4,185.63	3,546.82
	b) PVC-O Pipes	1,354.35	1,820.63	2,289.51	1,354.35	2,289.51	2,181.34
	Total Segment Liabilities	7,788.26	6,547.12	6,475.14	7,788.26	6,475.14	5,728.16
	Add: Unallocable liabilities	11,046.62	9,893.48	8,330.22	11,046.62	8,330.22	8,455.28
	Total Liabilities	18,834.88	16,440.60	14,805.36	18,834.88	14,805.36	14,183.44

- During the half year ended 30 September 2025, the Parent Company had allotted 4,000 Equity shares of Rs. 10 each upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2020".
- The Board of Director's of the Parent Company in their meeting held on 14 May 2025 have approved the sale of Salt Division 2 and consequently assets relating to the said division aggregating to Rs. 2165.04 Lakhs have been classified as Asset held for sale. The sale is expected to be consummated before the end of the financial year.
- The Statement of Consolidated Assets and Liabilities as at 30 September 2025 and the Statement of Consolidated Cash Flows are provided as annexures to this Statement.

For Chemfab Alkalis Limited



Suresh Krishnamurthi Rao

Suresh Krishnamurthi Rao
 Chairman
 DIN No: 00127809

Place: Chennai
 Date: 31 October 2025

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES (Refer Note 5)

Particulars	(Amount Rs. In Lakhs)	
	As at Current Six Months ended 30/09/2025	As at Previous Year ended 31/03/2025
	Unaudited	Audited
I. ASSETS		
(1) Non-current assets		
(a) Property Plant and Equipment	29,962.41	30,322.51
(b) Right of Use Assets	1,353.21	1,383.10
(c) Capital work-in-progress	6,314.20	3,593.72
(d) Intangible Assets	58.39	3.68
(e) Financial Assets		
(i) Investments	11.00	9.54
(ii) Other Financial Assets	227.53	197.12
(f) Non Current Tax Assets (Net)	473.61	279.13
(g) Deferred Tax Assets (Net)	2,183.57	2,298.49
(h) Other Non-Current Assets	3,071.42	2,158.26
Total Non-Current Assets	43,655.34	40,245.55
(2) Current assets		
(a) Inventories	2,601.41	2,718.38
(b) Financial Assets		
(i) Investments	1.02	1,625.81
(ii) Trade Receivables	2,946.92	2,076.95
(iii) Cash and Cash Equivalents	1.70	470.10
(iv) Bank Balances other than (iii) above	87.11	22.47
(v) Other Financial Assets	30.53	55.87
(c) Other Current Assets	2,867.35	2,646.95
	8,536.04	9,616.53
Asset Held for Sale (Refer note 4)	4,549.49	2,320.17
Total Current Assets	13,085.53	11,936.70
TOTAL ASSETS	56,740.87	52,182.25
I. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital (Refer Note 3)	1,436.77	1,436.37
(b) Other Equity	36,469.22	36,562.44
Total Equity	37,905.99	37,998.81
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,542.50	6,379.50
(ii) Lease Liabilities	125.89	141.09
(iii) Other Financial Liabilities	60.25	54.97
(b) Provisions	302.72	268.02
(c) Other Non-Current Liabilities	46.25	120.00
Total Non-Current Liabilities	6,077.61	6,963.58
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,234.86	1,874.00
(ii) Lease Liabilities	31.68	39.47
(iii) Trade Payables		
- Total Outstanding dues of micro enterprises and small enterprises	47.61	81.00
- Total Outstanding dues of creditors other than micro enterprises and small enterprises	3,539.74	3,143.94
(iv) Other Financial Liabilities	585.16	424.66
(b) Provisions	166.08	160.90
(c) Current Tax Liabilities (Net)	132.86	133.73
(d) Other Current Liabilities	3,019.28	1,362.16
Total Current Liabilities	12,757.27	7,219.86
Total Liabilities	18,834.88	14,183.44
TOTAL EQUITY AND LIABILITIES	56,740.87	52,182.25

For Chemfab Alkalis Limited



Suresh Krishnamurthi Rao

SURESH KRISHNAMURTHI RAO
CHAIRMAN
DIN No: 00127809

STATEMENT OF CONSOLIDATED CASH FLOWS (Refer Note 5)

(Amount Rs. In Lakhs)

Particulars	For the Six Months ended 30/09/2025 (Unaudited)	For the Six Months ended 30/09/2024 (Unaudited)
A. Cash flow from Operating Activities		
Profit / (Loss) for the year	53.69	36.13
Adjustment for:		
Income Tax Expense	283.14	303.97
Depreciation of property, plant and equipment	1,300.31	1,610.84
Gain on redemption of investments	(19.77)	(0.50)
Equity settled share-based payment expense	1.21	13.14
Interest Income on fixed deposits with banks	(1.54)	(12.73)
Finance Costs	350.97	216.03
Gain on disposal of property, plant and equipment	(81.09)	(32.35)
Bad Receivables written off	-	39.71
Provision for Expected credit loss (Net)	93.54	(6.39)
Liabilities no longer required written back	-	(163.66)
Unrealised Exchange Variation (Net)	99.60	(5.10)
Operating cash flows before movements in working capital	2,080.06	1,999.09
(Increase) / Decrease in Trade Receivables	(962.79)	(732.21)
(Increase) / Decrease in Other Non Current and Current Financial assets and Non current and Current assets	(202.42)	(489.73)
(Increase) / Decrease in Inventories	116.97	(1,716.92)
Increase / (Decrease) in Trade Payables Other Current liabilities and Non-Current Liabilities and Provisions	463.62	1,203.27
Changes in Working Capital and Other changes	(584.62)	(1,735.59)
Cash generated by operations	1,495.44	263.50
Income Taxes (Paid) / Refund and Interest Income Received	(372.05)	(356.54)
Net cash from Operating Activities (A)	1,123.39	(93.04)
B. Cash flow from Investing Activities		
Purchase of Property, Plant and Equipment	(7,649.16)	(8,981.42)
Proceeds from Sale of Property, Plant and Equipment and Investment Property	2,452.64	78.68
Redemption/(Investment) in Mutual Funds (Net)	148.15	86.04
Net movement in Bank balances not considered as Cash and cash equivalents	(88.78)	2,189.96
Interest Income	19.33	126.99
Net Cash (used in) Investing Activities (B)	(5,117.82)	(6,499.75)
C. Cash flow from Financing Activities		
Dividend Paid, including movement from unpaid dividend account	(112.82)	(0.01)
Issue of Equity Shares	3.91	27.39
Money received towards allotment of equity shares	5.87	12.62
Payment of lease liabilities	(23.00)	(24.09)
Proceeds from Term Loan taken	-	4,792.50
Finance Cost on Lease Liabilities	(6.72)	(8.94)
Repayment of Term Loan made during the year	(837.00)	-
Short term Borrowings (repaid)/taken (net)	3,360.86	1,310.40
Finance Costs paid on Borrowings	(342.64)	(177.47)
Net Cash from/(used in) Financing Activities (C)	2,048.47	5,932.41
D. Net (Decrease) / Increase in Cash and Cash Equivalents (A) + (B) + (C)	(1,945.96)	(660.38)
E. Cash and Cash Equivalents (Opening)	1,948.66	684.08
F. Cash and Cash Equivalents (Closing)	2.71	23.70
Notes:		
(i) Reconciliation of Cash and cash equivalents		
Cash and Cash Equivalents as per Balance Sheet	1.70	23.70
Add: Current investments considered as part of Cash and cash equivalents (as defined in INDAS 7 Cash Flow Statements)	1.01	-
Cash and cash equivalents at the end of the Year	2.71	23.70

For Chemfab Alkalis Limited



Suresh Krishnamurthi Rao

SURESH KRISHNAMURTHI RAO
CHAIRMAN
DIN No: 00127809