

PCL:SEC:2026:202

07.02.2026

National Stock Exchange of India Ltd.  
Exchange Plaza, 5<sup>th</sup> Floor,  
Plot no. C/1, G Block,  
Bandra- Kurla Complex,  
Bandra (E), Mumbai – 400 051  
**Scrip Code: PRIMO**

**Subject: Clarification regarding missing place of signature in Limited Review Report**

Dear Sir/Madam,

With reference to the Limited Review Reports submitted by the Company on 14<sup>th</sup> November, 2025 for the period ended 30<sup>th</sup> September, 2025, we wish to inform you that the place of signature was inadvertently not mentioned in the said report.

The omission is purely clerical in nature and does not affect the authenticity, validity, or conclusions of the Limited Review Report. The report has been duly signed by the authorized partner of the Statutory Auditors in accordance with applicable auditing standards.

In this regard, we are enclosing herewith a clarification letter issued by the Statutory Auditors confirming the above along with revised Limited Review Reports for the period ended 30<sup>th</sup> September, 2025.

The Company has taken note of the same and will ensure that all future submissions are reviewed thoroughly to avoid such inadvertent omissions.

We request you to Kindly take the above clarification on record.

Thanking you,

Yours faithfully,  
For Primo Chemicals Limited

(SUGANDHA KUKREJA)  
Company Secretary & Chief HR Officer

Encl.: As above

## PRIMO CHEMICALS LIMITED

## S Tandon & Associates LLP, Chartered Accountants

A registered Limited Liability Partnership under the LLP Act, 2008

Registered Office: 406, Adishwar Apartments, 4th Floor, 34 Firoz Shah Road, New Delhi – 110001  
Offices: New Delhi, Bangalore, Chandigarh, Mohali, Ludhiana  
Contact: hi@standon.in ; +91 172 509 8370

LLPIN: ACC-9822  
ICAI Firm ID: 006388N  
PAN: AASFS7956F

To  
The Board of Directors,  
Primo Chemicals Ltd  
Bay No.46-50, Sector 31-A,  
Chandigarh - 160030

With reference to the Limited Review Report for the period ended 30th September, 2025, we wish to confirm that the place of signature of the said report was Chandigarh and was inadvertently not mentioned in the said report.

We clarify that the omission is purely clerical in nature and does not impact the authenticity, validity, or conclusions of the Limited Review Report issued by us to Primo Chemicals Limited. The report has been duly signed by the authorized partner of the audit firm in accordance with applicable standards.

We have taken note of the same and will take care in all future submissions.

For S. Tandon & Associates LLP  
Chartered Accountants  
(FRN 006388N/N500433)

*Nipun Rastogi*



Name: Nipun Rastogi  
Partner  
M. No. 518893  
Date: 07/02/2026  
Place: Chandigarh

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PAN: AASF57956F

## REVIEW' REPORT

To

**The Board of Directors,  
Primo Chemicals Ltd  
Bay No.46-50, Sector 31-A,  
Chandigarh - 160030**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Primo Chemicals Ltd** for the quarter and half year ended 30<sup>th</sup> September 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review of 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, Including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Tandon & Associates LLP  
Chartered Accountants  
(FRN 006388N/500433)

*Nipun Rastogi*

Name: Nipun Rastogi  
Partner  
M. No. 518893  
UDIN: **25518893BMKRWV2568**



Place of signature: Chandigarh  
Date: 14/11/2025

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PAN: AASFS7956F

## REVIEW' REPORT

To  
**The Board of Directors,  
Primo Chemicals Ltd  
Bay No.46-50, Sector 31-A,  
Chandigarh - 160030.**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Primo Chemicals Ltd** ("the Company") and its share of the net profit after tax and total comprehensive Income of Its Associate for the quarter & Half year ended 30<sup>th</sup> September 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review of 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. The Statement Includes the results of the following entity:

Sr.No	Name of the Entity	Relationship
1.	Primo Chemicals Ltd	THE COMPANY
2.	Flowtech Chemicals Private Limited	ASSOCIATE

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Other Matter**  
The consolidated unaudited consolidated financial results include the Group's share of net profit / (loss) after tax, and total comprehensive income for the Half Year ended on September 30, 2025 as mentioned below, in respect of one Associate based on their financial results which have been reviewed by us.



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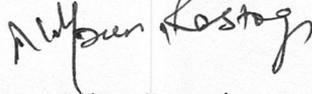
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(Amount in Lakhs)

Particulars	Half Year Ended 30 <sup>th</sup> September 2025
Total Net profit/(loss) after-tax	243.26
Total Comprehensive Income	Nil

For S. Tandon & Associates LLP  
Chartered Accountants  
(FRN 006388N/N500433)



Name: Nipun Rastogi  
Partner

M. No. 518893

UDIN: 25518893BMKRWW9017



Place of signature: Chandigarh  
Date: 14/11/2025