

**Regd. Office :-**  
330, TRIVIA Complex, Natubhai Circle,  
Racecourse, Vadodara – 390007, Gujarat, INDIA  
Phone : +91 265 2988903 / 2984803  
Website : www.chemcrux.com  
Email : girishshah@chemcrux.com



To  
**BSE LIMITED**  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400 001

30<sup>th</sup> July 2024

Dear Sir/Madam

**Subject:** Unaudited Financial Results for the quarter ended 30<sup>th</sup> June 2024

**Ref: BSE Scrip ID:** CHEMCRUX

**BSE Scrip Code:** 540395

We would like to inform that the Board of Directors in its meeting held today i.e., 30<sup>th</sup> July 2024 inter alia, considered and approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended 30<sup>th</sup> June 2024 as recommended by the Audit Committee.

Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we enclose the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended 30<sup>th</sup> June 2024.

Kindly take above as compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 11.30 A.M. and concluded at 02:30 P.M.

Thanking you

**For CHEMCRUX ENTERPRISES LIMITED**

**Dipika Rajpal**  
**Company Secretary & Compliance Officer**

**Factory**

4712-14, GIDC, Road South - 10, Ankleshwar - 393002 (Gujarat) India.  
Ph.: +91 2646 221427, 239737 | Email : sanjay@chemcrux.com

## CHEMCRUX ENTERPRISES LIMITED

CIN : L01110GJ1996PLC029329

Reg. Office : 330, TRIVIA Complex, Natubhai Circle, Race Course, Vadodara - 390007

Statement Of Standalone Un-audited Financial Results For The Quarter Ended June 30, 2024

(All amounts are in INR Lacs, Unless otherwise stated)


	Particulars	Quarter Ended			Year ended
		30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
I.	Revenue from operations	1,710.85	1,853.68	2,228.52	7,846.53
II.	Other income	38.77	34.70	18.45	133.55
III.	<b>Total Income ( I+II)</b>	<b>1,749.63</b>	<b>1,888.39</b>	<b>2,246.97</b>	<b>7,980.07</b>
IV.	<b>Expenses:</b>				
	Cost of materials consumed	697.97	794.14	722.85	2,533.25
	Purchase of Traded Goods		-	-	-
	Changes in inventories of finished goods, by-products and work in progress	48.43	(153.44)	234.48	579.79
	Employee benefits expense	205.34	201.37	267.02	882.91
	Finance costs	13.16	13.00	31.39	83.24
	Depreciation and amortization expense	56.03	55.04	57.29	228.52
	Other expenses	552.58	748.88	617.82	2,529.21
	<b>Total expenses (IV)</b>	<b>1,573.52</b>	<b>1,659.00</b>	<b>1,930.86</b>	<b>6,836.92</b>
V.	<b>Profit before tax ( III-IV)</b>	<b>176.11</b>	<b>229.39</b>	<b>316.11</b>	<b>1,143.15</b>
VI.	<b>Tax expense :</b>				
	Current tax	45.30	50.19	77.49	285.00
	Deferred tax	6.99	(12.59)	6.00	11.89
	Income tax relating to earlier years	-	(29.45)	-	1.83
		<b>52.29</b>	<b>8.15</b>	<b>83.49</b>	<b>298.72</b>
VII.	<b>Profit for the year</b>	<b>123.82</b>	<b>221.24</b>	<b>232.62</b>	<b>844.43</b>
VIII.	<b>Other comprehensive income</b>				
	(i) Items that will not be reclassified to profit or loss				
	- Defined Benefit Plan	13.17	(20.18)	2.95	(45.09)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.31	(5.08)	0.74	(11.35)
	(iii) Items that will be reclassified to profit or loss				
	-Fair Value Gain on Investments	35.93	39.19	32.03	133.65
	(iv) Income tax relating to items that will be reclassified to profit or loss	9.04	9.86	8.06	33.64
	<b>Total other comprehensive income, net of tax</b>	<b>36.74</b>	<b>14.22</b>	<b>26.17</b>	<b>66.27</b>
IX.	<b>Total comprehensive income for the year</b>	<b>160.56</b>	<b>235.47</b>	<b>258.79</b>	<b>910.70</b>
X.	<b>Earnings per equity share (Nominal value per share Rs. 10/-)</b>				
	- Basic (Rs.)	0.84	1.49	1.57	5.70
	- Diluted (Rs.)	0.84	1.49	1.57	5.70



**Notes to Standalone Financial Results :**

- 1 The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time and other relevant provisions of the Act.
- 2 The above financial results have been reviewed by the Audit Committee and Approved by the Board of Directors in their Meeting held on 30th July, 2024.
- 3 The Company is primarily engaged in the business of manufacturing and processing of Bulk Drug Intermediates, which in terms of Ind AS 108, on Operating Segment, constitute a single operating segment.
- 4 The figures of the corresponding previous periods have been regrouped/reclassified wherever considered necessary to confirm to the figures represented in the current period.

**For & on behalf of the Board  
Chemcrux Enterprises Limited**

  
Girishkumar Shah  
Whole Time Director  
DIN : 00469291



Place : Vadodara  
Date : 30th July, 2024

### INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To,  
The Board of Directors,  
**Chemcrux Enterprises Limited,**

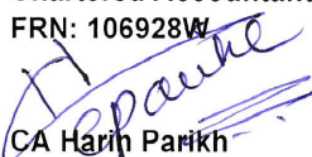
We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Chemcrux Enterprises Limited** ('The Company') for the **quarter ended 30<sup>th</sup> June 2024**, read together with the Notes thereon ('the Statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" as prescribed u/s. 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Statement based on our review.

We conducted our review of the Financial Statement in accordance with the Standard 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 financial statements are free from material misstatement. A review is limited primarily to inquiries of Company Personnel and an analytical procedure 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, together with the Notes thereon and read with relevant rules and other recognized accounting practices and policies, 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 & Co.  
Chartered Accountants  
FRN: 106928W

  
CA Harin Parikh  
Partner  
M.No. 107606  
UDIN: 24107606BKAORM2069  
Place: Vadodara  
Date: 30th July, 2024





## CHEMCRUX ENTERPRISES LIMITED

CIN : L01110GJ1996PLC029329

Reg. Office : 330, TRIVIA Complex, Natubhai Circle, Race Course, Vadodara - 390007

Statement Of Consolidated Un-Audited Financial Results For The Quarter Ended June 30, 2024

(All amounts are in INR Lacs, Unless otherwise stated)

	Particulars	Quarter Ended			Year ended
		30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
I.	Revenue from operations	1,710.85	1,853.68	2,228.52	7,846.53
II.	Other income	38.77	34.70	18.45	133.55
III.	<b>Total Income ( I+II)</b>	<b>1,749.63</b>	<b>1,888.39</b>	<b>2,246.97</b>	<b>7,980.07</b>
IV.	<b>Expenses:</b>				
	Cost of materials consumed	697.97	794.14	722.85	2,533.25
	Purchase of Traded Goods		-	-	-
	Changes in inventories of finished goods, by-products and work in progress	48.43	(153.44)	234.48	579.79
	Employee benefits expense	205.34	201.37	267.02	882.91
	Finance costs	13.16	13.00	31.39	83.24
	Depreciation and amortization expense	56.03	55.04	57.29	228.52
	Other expenses	552.58	748.88	617.82	2,529.21
	<b>Total expenses (IV)</b>	<b>1,573.52</b>	<b>1,659.00</b>	<b>1,930.86</b>	<b>6,836.92</b>
V.	<b>Profit before share in profit/loss of Joint Venture and tax ( III-IV)</b>	<b>176.11</b>	<b>229.39</b>	<b>316.11</b>	<b>1,143.15</b>
VI.	<b>Share in profit/loss of Joint Venture</b>	-	-	-	-
VII.	<b>Tax expense :</b>				
	Current tax	45.30	50.19	77.49	285.00
	Deferred tax	6.99	(12.59)	6.00	11.89
	Income tax relating to earlier years	-	(29.45)	-	1.83
		<b>52.29</b>	<b>8.15</b>	<b>83.49</b>	<b>298.72</b>
VIII.	<b>Profit for the period</b>	<b>123.82</b>	<b>221.24</b>	<b>232.62</b>	<b>844.43</b>
IX.	<b>Other comprehensive income</b>				
	(i) Items that will not be reclassified to profit or loss				
	- Defined Benefit Plan	13.17	(20.18)	2.95	(45.09)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.31	(5.08)	0.74	(11.35)
	(iii) Items that will be reclassified to profit or loss				
	-Fair Value Gain on Investments	35.93	39.19	32.03	133.65
	(iv) Income tax relating to items that will be reclassified to profit or loss	9.04	9.86	8.06	33.64
	<b>Total other comprehensive income, net of tax</b>	<b>36.74</b>	<b>14.22</b>	<b>26.17</b>	<b>66.27</b>
X.	<b>Total comprehensive income for the period</b>	<b>160.56</b>	<b>235.47</b>	<b>258.79</b>	<b>910.70</b>
XI.	<b>Earnings per equity share (Nominal value per share Rs. 10/-)</b>				
	- Basic (Rs.)	0.84	1.49	1.57	5.70
	- Diluted (Rs.)	0.84	1.49	1.57	5.70



**Notes to Consolidated Financial Results :**

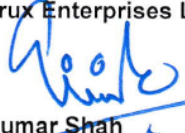
**1 List of Entities Consolidated included in the Statement**

**Name of the Joint Venture**

Kalichem Private Limited

- 2 The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time and other relevant provisions of the Act.
- 3 The Company does not have any Subsidiaries. The Company has Consolidated the Financial Results of the Joint Venture under the Equity Method. However, since the Joint Venture has not yet commenced Commercial Operations, there are currently no profit and loss items in the Financial Results of the Joint Venture due to which there is no impact of the Consolidation on the Standalone Financial Results of the Company.
- 4 The above financial results have been reviewed by the Audit Committee and Approved by the Board of Directors in their Meeting held on 30th July, 2024.
- 5 The Company is primarily engaged in the business of manufacturing and processing of Bulk Drug Intermediates, which in terms of Ind AS 108, on Operating Segment, constitute a single operating segment.
- 6 The figures of the corresponding previous periods have been regrouped/reclassified wherever considered necessary to confirm to the figures represented in the current period.

**For & on behalf of the Board**  
**Chemcrux Enterprises Limited**

  
**Girishkumar Shah**  
**Whole Time Director**  
**DIN : 00469291**



**Place : Vadodara**  
**Date : 30th July, 2024**

### INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To,  
The Board of Directors,  
**Chemcrux Enterprises Limited,**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Chemcrux Enterprises Limited** ('The Holding Company') and its Joint Venture ('Kalichem Private Limited') for the **quarter ended 30<sup>th</sup> June 2024**, read together with the Notes thereon ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors has been prepared in accordance with recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" as prescribed u/s. 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Statement based on our review.

We conducted our review of the Financial Statement in accordance with the Standard 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 financial statements are free from material misstatement. A review is limited primarily to inquiries of Company Personnel and an analytical procedure 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.

Based on our review conducted as stated above and based on the consideration of the limited review report of Joint Venture's Auditor referred in below paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, together with the Notes thereon and read with relevant rules and other recognized accounting practices and policies, 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.





### Other Matter

We did not review the standalone financial results of the Joint Venture. These financial results have been reviewed by other auditor whose review reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the Joint Venture is based solely on the reports of the other auditor.

For Naresh & Co  
Chartered Accountants  
FRN: 106928W

CA Harin Parikh  
Partner

M.No. 107606

UDIN: 24107606BKAORN8905

Place: Vadodara

Date: 30<sup>th</sup> July, 2024

