

General information about company		
Scrip code*	543336	
NSE Symbol*	CHEMPLASTS	
MSEI Symbol*	NOTLISTED	
ISIN*	INE488A01050	
Name of company	CHEMPLAST SANMAR LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	28-07-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-07-2025	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Speciality Chemicals	
Start date and time of board meeting	28-07-2025 16:30	
End date and time of board meeting	28-07-2025 19:30	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-04-2025	01-04-2025	
Date of end of reporting period		30-06-2025	30-06-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	495.28	495.28	
	Other income	5.38	5.38	
	Total income	500.66	500.66	
2	Expenses			
(a)	Cost of materials consumed	288.94	288.94	
(b)	Purchases of stock-in-trade	2.59	2.59	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-77.34	-77.34	
(d)	Employee benefit expense	41.06	41.06	
(e)	Finance costs	26.37	26.37	
(f)	Depreciation, depletion and amortisation expense	39.17	39.17	
(g)	Other Expenses			
1	Power and fuel	137.01	137.01	
2	Stores consumed	9.64	9.64	
3	Repairs and maintenance	15.26	15.26	
4	Freight and handling	9.34	9.34	
5	Insurance	3.3	3.3	
6	Outside processing expenses	6.84	6.84	
7	Difference in foreign exchange (net)	5.79	5.79	
8	Rates and taxes	1.62	1.62	
9	Legal and Professional fees	11.25	11.25	
10	Miscellaneous expenses	18.02	18.02	
	Total other expenses	218.07	218.07	
	Total expenses	538.86	538.86	
3	Total profit before exceptional items and tax	-38.2	-38.2	
4	Exceptional items	0	0	
5	Total profit before tax	-38.2	-38.2	
6	Tax expense			
7	Current tax	0	0	
8	Deferred tax	-9.78	-9.78	
9	Total tax expenses	-9.78	-9.78	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	-28.42	-28.42	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	

14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	-28.42	-28.42	
17	Other comprehensive income net of taxes	-0.1	-0.1	
18	Total Comprehensive Income for the period	-28.52	-28.52	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	79.06	79.06	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-1.8	-1.8	
	Diluted earnings (loss) per share from continuing operations	-1.8	-1.8	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-1.8	-1.8	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.8	-1.8	
24	Debt equity ratio	25.67	25.67	Textual Information(1)
25	Debt service coverage ratio	63.7	63.7	Textual Information(2)
26	Interest service coverage ratio	-47.57	-47.57	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

1. In terms of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements 2015, this Statement of Unaudited Standalone Financial Results for the quarter ended 30th June 2025 Unaudited Standalone Financial Results of Chemplast Sanmar Limited the Company has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28th July 2025. The Statutory Auditors have carried out a limited review for the quarter ended 30th June 2025 and have issued an unmodified review report thereon.
The figures for the quarter ended 31st March 2025 are the balancing figures between audited figures in respect of the full financial year and year to date figure up to the third quarter of the previous financial year which were subject to limited review.
2. The Unaudited Standalone Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting Ind AS 34 prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India Listing Obligations and Disclosure Requirements Regulations 2015 as amended.
3. The Companys operations predominantly relate to manufacture and sale of Speciality Chemicals. As the Companys business activity falls within a single business segment viz Speciality Chemicals and the sales substantially being in the domestic market and as such there is no other separate reportable segment as per Ind AS 108 Operating Segments.
4. During the year 2024-25, the Company has elected to exercise the option permitted under section 115BAA of the Income Tax Act 1961 with effect from FY 2023-24. Accordingly the Deferred Tax Liability net as of March 31 2024 along with the tax expense for 2024-25 was remeasured at a lower tax rate. Furthermore following the amendment in tax rates affecting certain assets with long-term capital gains as introduced in the Finance Act 2024 the Company reassessed its deferred tax liabilities related to the revaluation of land. The cumulative impact of these adjustments resulted in the reversal of deferred tax liability which is recognized in the Statement of Profit and Loss and other comprehensive income amounting to Rs 18.41 crores and Rs 135.09 crores respectively.
5. For the year ended March 31 2025, the Company conducted a periodic valuation of select property plant and equipment through independent valuers in accordance with its accounting policy. As a result a revaluation gain of Rs 351.66 crores and the consequential deferred tax liability of Rs 64.37 crores was recognized under other comprehensive income in the standalone financial results for the quarter ended and year ended 31st Mar 2025.
6. This Unaudited Standalone Financial Results is also available on the stock exchange websites www.bseindia.com and www.nseindia.com and on our website www.chemplastsanmar.com.

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement of defined benefit plans	-0.13	-0.13
	Total Amount of items that will not be reclassified to profit and loss	-0.13	-0.13
2	Income tax relating to items that will not be reclassified to profit or loss	-0.03	-0.03
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-0.10	-0.10

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MSEI Symbol*	NOTLISTED
ISIN*	INE488A01050
Name of company	CHEMPLAST SANMAR LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	28-07-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-07-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	28-07-2025 16:30
End date and time of board meeting	28-07-2025 19:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1099.9	1099.9
	Other income	9	9
	Total income	1108.9	1108.9
2	Expenses		
(a)	Cost of materials consumed	712.41	712.41
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	20.28	20.28
(d)	Employee benefit expense	65.12	65.12
(e)	Finance costs	59.2	59.2
(f)	Depreciation, depletion and amortisation expense	53.28	53.28
(g)	Other Expenses		
1	Power and fuel	154.36	154.36
2	Stores consumed	27.04	27.04
3	Insurance	5.55	5.55
4	Rates and taxes	1.81	1.81
5	Repairs and maintenance	19.51	19.51
6	Freight and handling	10.16	10.16
7	Difference in foreign exchange (net)	14.66	14.66
8	Outside processing expenses	6.84	6.84
9	Legal and Professional fees	14.54	14.54
10	Miscellaneous expenses	30.55	30.55
	Total other expenses	285.02	285.02
	Total expenses	1195.31	1195.31
3	Total profit before exceptional items and tax	-86.41	-86.41
4	Exceptional items	0	0
5	Total profit before tax	-86.41	-86.41
6	Tax expense		
7	Current tax	0	0
8	Deferred tax	-22.16	-22.16
9	Total tax expenses	-22.16	-22.16
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-64.25	-64.25
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0

14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	-64.25	-64.25	
17	Other comprehensive income net of taxes	-0.19	-0.19	
18	Total Comprehensive Income for the period	-64.44	-64.44	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	-64.44	-64.44	
	Total profit or loss, attributable to non-controlling interests	0	0	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	-0.19	-0.19	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	Details of equity share capital			
	Paid-up equity share capital	79.06	79.06	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-4.02	-4.02	
	Diluted earnings (loss) per share from continuing operations	-4.02	-4.02	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-4.02	-4.02	
	Diluted earnings (loss) per share from continuing and discontinued operations	-4.02	-4.02	
24	Debt equity ratio	94.97	94.97	Textual Information(1)
25	Debt service coverage ratio	22.85	22.85	Textual Information(2)
26	Interest service coverage ratio	-45	-45	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

1. In terms of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements Regulations 2015 this Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June 2025 Unaudited Consolidated Financial Results of Chemplast Sanmar Limited the Holding Company or the Company and Chemplast Cuddalore Vinyls Limited its wholly owned subsidiary the Holding company and its Subsidiary together referred to as the Group has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28th July 2025. The Statutory Auditors have carried out a limited review for the quarter ended 30th June 2025 and have issued an unmodified review report thereon.
The figures for the quarter ended 31st March 2025 are the balancing figures between audited figures in respect of the full financial year and year to date figure up to the third quarter of the previous financial year which were subject to limited review.
2. The Unaudited Consolidated Financial Results of the Group have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting Ind AS 34 prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India Listing Obligations and Disclosure Requirements Regulations 2015 as amended.
3. The Board of Directors of the Holding Company who have been identified as the Chief Operating Decision Maker CODM evaluates the Groups performance allocate resources based on the analysis of the various performance indicators of the Group into manufacture and sale of speciality chemicals and commodity chemicals as per the requirement of Ind AS 108 Operating Segments.
4. During the year 2024-25 the Holding Company has elected to exercise the option permitted under section 115BAA of the Income Tax Act 1961 with effect from FY 2023-24. Accordingly the Deferred Tax Liability net as of March 31 2024 along with the tax expense for 2024-25 was remeasured at a lower tax rate. Furthermore following the amendment in tax rates affecting certain assets with long-term capital gains as introduced in the Finance Act 2024 the Group reassessed its deferred tax liabilities related to the revaluation of land. The cumulative impact of these adjustments resulted in the reversal of deferred tax liability which is recognized in the Statement of Profit and Loss and other comprehensive income amounting to Rs 18.41 crores and Rs 137.87 crores respectively.
5. For the year ended March 31 2025 the Group conducted a periodic valuation of select property plant and equipment through independent valuers in accordance with its accounting policy. As a result a revaluation gain of Rs 417.89 crores and the consequential deferred tax liability of Rs 76.63 crores was recognized under other comprehensive income in the consolidated financial results for the quarter ended and year ended 31st Mar 2025.
6. This Unaudited Consolidated Financial Results is also available on the stock exchange websites www.bseindia.com and www.nseindia.com and on our website www.chemplastsanmar.com.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Specialities	495.28	495.28
2	Commodity	646.08	646.08
	Total Segment Revenue	1141.36	1141.36
	Less: Inter segment revenue	41.46	41.46
	Revenue from operations	1099.9	1099.9
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Specialities	-11.83	-11.83
2	Commodity	-15.16	-15.16
	Total Profit before tax	-26.99	-26.99
	i. Finance cost	59.2	59.2
	ii. Other Unallocable Expenditure net off Unallocable income	0.22	0.22
	Profit before tax	-86.41	-86.41
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Specialities	4855.9	4855.9
2	Commodity	1605.08	1605.08
	Total Segment Asset	6460.98	6460.98
	Un-allocable Assets	-28.23	-28.23
	Net Segment Asset	6432.75	6432.75
4	Segment Liabilities		
	Segment Liabilities		
1	Specialities	2244.81	2244.81
2	Commodity	2212.18	2212.18
	Total Segment Liabilities	4456.99	4456.99
	Un-allocable Liabilities	-28.23	-28.23
	Net Segment Liabilities	4428.76	4428.76
	Disclosure of notes on segments	Textual Information(1)	

Text Block

Textual Information(1)

Operating segments are those components of the business whose operating results are regularly reviewed by the management to make decisions for performance assessment and resource allocation. Segment performance is evaluated based on the profit or loss of reportable segment and is measured consistently. The Operating segments have been identified on the basis of the nature of products.

a. Segment revenue represents revenue from operations directly identifiable with or allocable to the segment including inter segment revenue.

b. Expenses that are directly identifiable with or allocable to segments are considered for determining the segment result. Expenses which relate to the Group as a whole and not allocable to segments are included under unallocable expenditure.

c. Income which relates to the Group as a whole and not allocable to segments is included in unallocable income.

d. Segment result includes margins on inter segment sales which are reduced in arriving at the profit before tax of the Group.

e. Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable assets and liabilities represent the assets and liabilities that relate to the Group as a whole and not allocable to any segment.

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement of defined benefit plans	-0.25	-0.25
	Total Amount of items that will not be reclassified to profit and loss	-0.25	-0.25
2	Income tax relating to items that will not be reclassified to profit or loss	-0.06	-0.06
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-0.19	-0.19