

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	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	13-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2025	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Speciality Chemicals	
Start date and time of board meeting	13-05-2025 17:45	
End date and time of board meeting	13-05-2025 20:20	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	Yes	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	20-03-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.chemplastsanmar.com/downloads/investor-relations/csl-policies/related-party-transaction-policy.pdf	
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		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
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	725.62	2387.61	
	Other income	7.61	21.13	
	Total income	733.23	2408.74	
2	Expenses			
(a)	Cost of materials consumed	279.25	991.05	
(b)	Purchases of stock-in-trade	128.36	287.37	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	9.37	-44.47	
(d)	Employee benefit expense	52.69	184.04	
(e)	Finance costs	26.11	86.81	
(f)	Depreciation, depletion and amortisation expense	46.3	148.16	
(g)	Other Expenses			
1	Power and fuel	142.94	587.61	
2	Stores consumed	9.55	36.93	
3	Repairs and maintenance	19.9	71.08	
4	Freight and handling	8.37	30.68	
5	Insurance	2.55	9.61	
6	Outside processing expenses	8.06	22.66	
7	Difference in foreign exchange (net)	8.13	10.05	
8	Rates and taxes	1.96	6.53	
9	Legal and Professional fees	6.03	18.42	
10	Miscellaneous expenses	20.03	74.11	
	Total other expenses	227.52	867.68	
	Total expenses	769.6	2520.64	
3	Total profit before exceptional items and tax	-36.37	-111.9	
4	Exceptional items	0	0	
5	Total profit before tax	-36.37	-111.9	
6	Tax expense			
7	Current tax	0	0	
8	Deferred tax	-11.16	-46.33	
9	Total tax expenses	-11.16	-46.33	
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	-25.21	-65.57	
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	-25.21	-65.57	
17	<u>Other comprehensive income net of taxes</u>	376.25	421.99	

18	Total Comprehensive Income for the period	351.04	356.42	
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		2659.18	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-1.59	-4.15	
	Diluted earnings (loss) per share from continuing operations	-1.59	-4.15	
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	-1.59	-4.15	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.59	-4.15	
24	Debt equity ratio	0.24	0.24	Textual Information(1)
25	Debt service coverage ratio	1.27	1.29	Textual Information(2)
26	Interest service coverage ratio	-0.39	-0.3	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	<p>1. In terms of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements 2015 this Statement of Audited Standalone Financial Results for the quarter and year ended 31st March 2025 Audited 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 13th May 2025. The statutory auditors have expressed an unmodified opinion on the Audited Standalone Financial Results.</p> <p>The figures for the quarter ended 31st March 2025 and 31st March 2024 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 relevant financial year which were subject to limited review.</p> <p>2. The Audited Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards Ind AS notified under Section 133 of the Companies Act 2013 read with the Companies Indian Accounting Standards Rules 2015 as amended and in terms of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements Regulations 2015 Listing Requirements.</p> <p>3. The Companys operations predominantly relate to manufacture and sale of Speciality Chemicals. As the Company's 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.</p> <p>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 INR 18.41 crores and INR 135.09 crores respectively.</p> <p>5. For the year ended March 31 2025 the Company conducted a periodic valuation of select property plant and equipment through an external independent valuer in accordance with its accounting policy. As a result a revaluation gain of INR 351.66 crores and the consequential deferred tax liability of INR 64.37 crores was recognized under other comprehensive income in the standalone financial results.</p> <p>6. This Financial Results is also available on the stock exchange websites www.bseindia.com and www.nseindia.com and on our website www.chemplastsanmar.com.</p>

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	3462.89
	Capital work-in-progress	135.69
	Investment property	0
	Goodwill	0
	Other intangible assets	6.63
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	1555.72
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	30.46
	Total non-current financial assets	1586.18
	Deferred tax assets (net)	6.46
	Other non-current assets	34.95
	Total non-current assets	5232.8
2	Current assets	
	Inventories	395.76
	Current financial asset	
	Current investments	0
	Trade receivables, current	143.83
	Cash and cash equivalents	404.39
	Bank balance other than cash and cash equivalents	48.79
	Loans, current	0
	Other current financial assets	14.22
	Total current financial assets	611.23
	Current tax assets (net)	0
	Other current assets	199.06
	Total current assets	1206.05
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6438.85
	Total current assets	1206.05
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6438.85
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	79.06

	Other equity	4117.62
	Total equity attributable to owners of parent	4196.68
	Non controlling interest	
	Total equity	4196.68
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	581.22
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	43.11
	Total non-current financial liabilities	624.33
	Provisions, non-current	0
	Deferred tax liabilities (net)	352.54
	Deferred government grants, Non-current	0
	Other non-current liabilities	10.48
	Total non-current liabilities	987.35
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	408.2
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	4.74
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	624.14
	Total Trade payable	628.88
	Other current financial liabilities	160.29
	Total current financial liabilities	1197.37
	Other current liabilities	40.14
	Provisions, current	0
	Current tax liabilities (Net)	17.31
	Deferred government grants, Current	0
	Total current liabilities	1254.82
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	2242.17
	Total equity and liabilities	6438.85
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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	-1.41	-0.52
2	Revaluation of property, plant and equipment (Refer Note 5)	351.66	351.66
	Total Amount of items that will not be reclassified to profit and loss	350.25	351.14
2	Income tax relating to items that will not be reclassified to profit or loss	-26.00	-70.85
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	376.25	421.99

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-111.9
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	86.81
	Adjustments for decrease (increase) in inventories	-14.08
	Adjustments for decrease (increase) in trade receivables, current	71.66
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	49.15
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	148.16
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-0.35
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-4.21
	Adjustments for dividend income	0
	Adjustments for interest income	15.91
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	8.58
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-1.39
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	328.42
	Net cash flows from (used in) operations	216.52
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-2.29
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	218.81
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	22.6
	Purchase of property, plant and equipment	345.77
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	17.92
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-44.13
	Net cash flows from (used in) investing activities	-349.38
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	944.17
	Repayments of borrowings	604.13
	Payments of lease liabilities	4.56
	Dividends paid	0
	Interest paid	83.24
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	252.24
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	121.67
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	121.67

	Cash and cash equivalents cash flow statement at beginning of period	282.72
	Cash and cash equivalents cash flow statement at end of period	404.39

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																									
														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.											
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes	
1	Chemplast Sanmar Limited	AAACC3000F	Chemplast Cuddalore Vinyls Limited	AAACK2576L	Subsidiary	Sale of goods or services		900	Approved			187.96	-3.34	-11.05											
2	Chemplast Sanmar Limited	AAACC3000F	Chemplast Cuddalore Vinyls Limited	AAACK2576L	Subsidiary	Purchase of goods or services		269.89	Approved			26.54	-3.34	-11.05											
3	Chemplast Sanmar Limited	AAACC3000F	Chemplast Cuddalore Vinyls Limited	AAACK2576L	Subsidiary	Any other transaction	Rent Paid	0.11	Approved			0.11	-3.34	-11.05											
4	Chemplast Sanmar Limited	AAACC3000F	Chemplast Cuddalore Vinyls Limited	AAACK2576L	Subsidiary	Any other transaction	Reimbursment Received	18.12	Approved			9.19	-3.34	-11.05											
5	Chemplast Sanmar Limited	AAACC3000F	Chemplast Cuddalore Vinyls Limited	AAACK2576L	Subsidiary	Any other transaction	Reimbursment Paid	7.88	Approved			7.88	-3.34	-11.05											
6	Chemplast Sanmar Limited	AAACC3000F	Sanmar Chemical Enterprises Limited	AAACS8765K	Holding	Any other transaction	Reimbursment Paid	0.5	Approved			0.01	0	0											
7	Chemplast Sanmar Limited	AAACC3000F	Sanmar Shipping Limited	AABCN5853A	Other related party	Any other transaction	Reimbursment Received	0.3	Approved			0.28	0	0											
8	Chemplast Sanmar Limited	AAACC3000F	Sanmar Shipping Limited	AABCN5853A	Other related party	Any other transaction	Reimbursment Paid	0.2	Approved			0.2	0	0											
9	Chemplast Sanmar Limited	AAACC3000F	Ramkumar Shankar	AAKPR4163M	Managing Director	Remuneration			Approved			2.97	0	0											
10	Chemplast Sanmar Limited	AAACC3000F	Dr. Lakshmi Vijayakumar	AABPL6939Q	Director	Any other transaction	Sitting Fee	0.1	Approved			0.03	0	0											
11	Chemplast Sanmar Limited	AAACC3000F	Aditya Jain	AADPJ8906B	Director	Any other transaction	Sitting Fee	0.1	Approved			0.03	0	0											
12	Chemplast Sanmar Limited	AAACC3000F	Sanjay Vijay Bhandarkar	AAIPB0927D	Director	Any other transaction	Sitting Fee	0.1	Approved			0.04	0	0											
13	Chemplast Sanmar Limited	AAACC3000F	Prasad Raghava Menon	AECPM1352B	Director	Any other transaction	Sitting Fee	0.1	Approved			0.03	0	0											
14	Chemplast Sanmar Limited	AAACC3000F	Vikram Taranath Hosangady	AABPH8596B	Director	Any other transaction	Sitting Fee	0.1	Approved			0.02	0	0											
15	Chemplast Sanmar Limited	AAACC3000F	Dr. Lakshmi Vijayakumar	AABPL6939Q	Director	Any other transaction	Commission	0.13	Approved			0.08	0	0											
16	Chemplast Sanmar Limited	AAACC3000F	Aditya Jain	AADPJ8906B	Director	Any other transaction	Commission	0.13	Approved			0.08	0	0											
17	Chemplast Sanmar Limited	AAACC3000F	Sanjay Vijay Bhandarkar	AAIPB0927D	Director	Any other transaction	Commission	0.13	Approved			0.08	0	0											
18	Chemplast Sanmar Limited	AAACC3000F	Prasad Raghava Menon	AECPM1352B	Director	Any other transaction	Commission	0.13	Approved			0.08	0	0											
Total value of transaction during the reporting period													235.61												

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	B S R & Co. LLP	Yes	31-07-2025

General information about company	
Scrip code*	543336
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MSEI Symbol*	NOTLISTED
ISIN*	INE488A01050
Name of company	CHEMPLAST SANMAR LIMITED
Type of company	Main Board
Class of security	Equity
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Date of end of financial year	31-03-2025
Date of board meeting when results were approved	13-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	13-05-2025 17:45
End date and time of board meeting	13-05-2025 20:20
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
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	1150.88	4346.07	
	Other income	13.89	47.05	
	Total income	1164.77	4393.12	
2	Expenses			
(a)	Cost of materials consumed	743.24	2918.46	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.83	-165.54	
(d)	Employee benefit expense	68.04	259.31	
(e)	Finance costs	61.66	235.88	
(f)	Depreciation, depletion and amortisation expense	61.85	198.91	
(g)	Other Expenses			
1	Power and fuel	149.72	666.18	
2	Stores consumed	26.81	103.08	
3	Repairs and maintenance	25.43	88.49	
4	Insurance	4.63	16.15	
5	Difference in foreign exchange (net) *	20.71	31.46	
6	Outside processing expenses	8.06	22.66	
7	Operation & Maintenance expenses	3.53	21.01	
8	Legal and Professional fees	9.54	28.48	
9	Freight and handling	9	33.68	
10	Miscellaneous expenses	27.61	103.98	
	Total other expenses	285.04	1115.17	
	Total expenses	1237.66	4562.19	
3	Total profit before exceptional items and tax	-72.89	-169.07	
4	Exceptional items	0	0	
5	Total profit before tax	-72.89	-169.07	
6	Tax expense			
7	Current tax	0	0	
8	Deferred tax	-18.72	-58.71	
9	Total tax expenses	-18.72	-58.71	
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	-54.17	-110.36	
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	-54.17	-110.36	
17	Other comprehensive income net of taxes	432.29	478.21	
18	Total Comprehensive Income for the period	378.12	367.85	
19	Total profit or loss, attributable to			

	Profit or loss, attributable to owners of parent	-54.17	-110.36	
	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	378.12	367.85	
	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		63.21	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-3.39	-6.92	
	Diluted earnings (loss) per share from continuing operations	-3.39	-6.92	
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	-3.39	-6.92	
	Diluted earnings (loss) per share from continuing and discontinued operations	-3.39	-6.92	
24	Debt equity ratio	0.89	0.89	Textual Information(1)
25	Debt service coverage ratio	0.84	0.78	Textual Information(2)
26	Interest service coverage ratio	-0.18	0.28	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	<p>1. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this Statement of Audited Consolidated Financial Results for the quarter and Year ended 31st March 2025 ("Audited 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 13th May 2025. The statutory auditors have expressed an unmodified opinion on the Audited Consolidated Financial Results.</p> <p>The figures for the quarter ended 31st March, 2025 and 31st March, 2024 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 relevant financial year which were subject to limited review.</p> <p>2. The Audited Consolidated Financial Results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Requirements).</p> <p>3. The Board of Directors of the Holding Company, who have been identified as the Chief Operating Decision Maker (CODM), evaluates the Group's 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".</p> <p>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 INR 18.41 crores and INR 137.87 crores, respectively.</p> <p>5. For the year ended March 31, 2025, the Group conducted a periodic valuation of select property, plant, and equipment through an external independent valuer, in accordance with its accounting policy. As a result, a revaluation gain of INR 417.89 crores and the consequential deferred tax liability of INR 76.63 crores was recognized under other comprehensive income in the consolidated financial results.</p> <p>6. This Financial Results is also available on the stock exchange websites www.bseindia.com and www.nseindia.com and on our website www.chemplastsanmar.com.</p>

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	4492.6
	Capital work-in-progress	137.46
	Investment property	0
	Goodwill	0
	Other intangible assets	6.63
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0.04
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	42.35
	Total non-current financial assets	42.39
	Deferred tax assets (net)	11.29
	Other non-current assets	37.65
	Total non-current assets	4728.02
2	Current assets	
	Inventories	657.29
	Current financial asset	
	Current investments	0
	Trade receivables, current	155.43
	Cash and cash equivalents	554.83
	Bank balance other than cash and cash equivalents	169.16
	Loans, current	0
	Other current financial assets	29.37
	Total current financial assets	908.79
	Current tax assets (net)	0
	Other current assets	209.09
	Total current assets	1775.17
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6503.19
	Total current assets	1775.17
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6503.19
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	79.06
	Other equity	1989.37
	Total equity attributable to owners of parent	2068.43

	Non controlling interest	0
	Total equity	2068.43
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1102.47
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	46.93
	Total non-current financial liabilities	1149.4
	Provisions, non-current	0
	Deferred tax liabilities (net)	531.23
	Deferred government grants, Non-current	0
	Other non-current liabilities	39.29
	Total non-current liabilities	1719.92
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	738.13
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	5.81
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1661.09
	Total Trade payable	1666.9
	Other current financial liabilities	224.93
	Total current financial liabilities	2629.96
	Other current liabilities	67.43
	Provisions, current	0
	Current tax liabilities (Net)	17.45
	Deferred government grants, Current	0
	Total current liabilities	2714.84
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	4434.76
	Total equity and liabilities	6503.19
	Disclosure of notes on assets and liabilities	Textual Information(1)

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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Specialities	725.62	2387.61
2	Commodity	574.83	2297.89
	Total Segment Revenue	1300.45	4685.5
	Less: Inter segment revenue	149.57	339.43
	Revenue from operations	1150.88	4346.07
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Specialities	-10.26	-25.09
2	Commodity	-0.47	92.91
	Total Profit before tax	-10.73	67.82
	i. Finance cost	61.66	235.88
	ii. Other Unallocable Expenditure net off Unallocable income	0.5	1.01
	Profit before tax	-72.89	-169.07
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Specialities	4881.97	4881.97
2	Commodity	1633.45	1633.45
	Total Segment Asset	6515.42	6515.42
	Un-allocable Assets	-12.23	-12.23
	Net Segment Asset	6503.19	6503.19
4	Segment Liabilities		
	Segment Liabilities		
1	Specialities	2242.17	2242.17
2	Commodity	2204.82	2204.82
	Total Segment Liabilities	4446.99	4446.99
	Un-allocable Liabilities	-12.23	-12.23
	Net Segment Liabilities	4434.76	4434.76
	Disclosure of notes on segments	Textual Information(1)	

Text Block	
Textual Information(1)	<p>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.</p> <p>a. Segment revenue represents revenue from operations directly identifiable with / allocable to the segment including inter-segment revenue.</p> <p>b. Expenses that are directly identifiable with / 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.</p> <p>c. Income which relates to the Group as a whole and not allocable to segments is included in unallocable income.</p> <p>d. Segment result includes margins on inter-segment sales which are reduced in arriving at the profit before tax of the Group.</p> <p>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.</p>

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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	-2.36	-1.23
2	Revaluation of property, plant and equipment (Refer Note 5)	417.89	417.89
	Total Amount of items that will not be reclassified to profit and loss	415.53	416.66
2	Income tax relating to items that will not be reclassified to profit or loss	-16.76	-61.55
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	432.29	478.21

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-169.07
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	235.87
	Adjustments for decrease (increase) in inventories	-88.65
	Adjustments for decrease (increase) in trade receivables, current	62.38
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-54.41
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	198.91
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-0.38
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-6.84
	Adjustments for dividend income	0
	Adjustments for interest income	40.18
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	11.02
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-1.39
	Other adjustments to reconcile profit (loss)	-1.58
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	314.75
	Net cash flows from (used in) operations	145.68
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-25.99
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	171.67
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0

	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	22.6
	Purchase of property, plant and equipment	382.23
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	42.74
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-90.48
	Net cash flows from (used in) investing activities	-407.37
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	1842.28
	Repayments of borrowings	1534.04
	Payments of lease liabilities	4.56
	Dividends paid	0
	Interest paid	237.59
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	66.09
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-169.61
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-169.61
	Cash and cash equivalents cash flow statement at beginning of period	724.44
	Cash and cash equivalents cash flow statement at end of period	554.83

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	BSR & Co	Yes	31-07-2025