CIN: L24100MH1955PLC009663

REGD. OFFICE: 7. JAMSHEDJI TATAROAD. CHURCHGATE RECLAMATION. MUMBAI-400 020 Ph: 022 - 2282 0048, E-mail: polychemltd@kilachand.com , Website: www.polychemltd.com

Date: 06.08.2025

To
Head Listing Compliance
Bombay Stock Exchange Ltd.
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

<u>Company Code – 506605</u>

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting

Re: Regulation 33 and 30 of SEBI (LODR) Regulations, 2015 - Standalone and Consolidated Unaudited Financial Results for the Quarter ended June 30, 2025

The Board of Directors of the Company in their Meeting held today i.e. 6th August, 2025 has approved the Standalone and Consolidated Unaudited Financial Results along with the respective Independent Auditor's Limited Review Reports for the Quarter ended June 30, 2025.

Accordingly, we are sending herewith the Statement of Standalone and Consolidated Unaudited Financial Results along with the respective Independent Auditor's Limited Review Reports for the Quarter ended June 30, 2025 received from the Statutory Auditors, M/s. Nayan Parikh & Co.

Meeting started at 11.00 a.m. and concluded at 2.40 p.m.

Yours faithfully, For **Polychem Limited**

(Deepali V Chauhan)
Company Secretary & Compliance Officer
Mem No. A38273

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2ND FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.

PHONE: (91-22) 2640 0358, 2640 0359

Independent Auditor's Limited Review Report on unaudited standalone financial results for the quarter ended on June 30, 2025 of Polychem Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Polychem Limited

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results
 of Polychem Limited ("the Company") for the quarter ended June 30, 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 Listing 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 Listing 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 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

ered Accoun

For Nayan Parikh & Co.

Chartered Accountants

Firm Registration No.107023W

Deepali Nilesh Shriga

Partner

Membership No. 133304

UDIN: 25133304BMGYDJ2356

Place: Mumbai

Date: August 06, 2025

Polychem Limited

Regd. Office - 7 J Tata Road, Churchgate Reclamation, Mumbai - 400020
Telephone: 91 22 22820048; Email :polychemltd@kilachand.com
CIN NO:L24100MH1955PLC009663

Website:www.polychemltd.com

(Amount: Rupees in Lakhs)

	Particulars	Quarter ended			Year ended	
Sr. No.		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025	
NO.		Unaudited	(Refer Note No 4)	Unaudited	Audited	
1	Revenue from Operations					
(a)	Net Sales	808.08	619.95	807.56	2,304.06	
(b)	Other Operating Income	29.19	26.30	23.65	77.37	
2	Other Income (refer note no.2)	60.20	41.13	87.19	311.76	
3	Total Income (1+2)	897.47	687.38	918.40	2,693.19	
4	Expenses					
(a)	Cost of materials consumed	262.01	357.98	278.73	1,211.40	
b)	Changes in inventories of finished goods, work-in-progress and stock- in-trade	135.65	(55.58)	157.69	(39.22	
(c)	Processing charges	79.60	101.12	66.68	312.93	
(d)	Employee benefits expense	93.51	104.21	88.69	386.99	
e)	Finance Costs	2.31	2.41	2.71	10.25	
(f)	Depreciation and amortisation expense	15.78	22.20	16.71	80.88	
(g)	Other expenses	84.54	87.49	88.29	335.80	
	Total Expenses	673.40	619.83	699.50	2,299.03	
5	Profit before Tax (3-4)	224.07	67.55	218.90	394.16	
6	Tax expenses					
	a) Current Tax	34.00	13.25	44.00	63.25	
	b) Current Tax (relating to prior years)	-	-		2.51	
	c) Deferred Tax	8.86	(3.90)	(0.70)	(8.36	
7	Net Profit for the period (5-6)	181.21	58.20	175.60	336.76	
8	Other Comprehensive Income / (Loss) - (OCI)					
	A) Items that will not be reclassified to profit or loss:					
	i) Remeasurements of post employment benefit plan	(4.83)	(4.03)	(1.72)	(9.21	
	ii) Income tax relating to above items	1.22	1.02	0.43	2.32	
9	Other Comprehensive (Loss) (after tax)	(3.61)	(3.01)	(1.29)	(6.89	
0	Total Comprehensive Income (after Tax) (7-8)	177.60	55.19	174.31	329,87	
1	Paid-up Equity Share Capital (Face value Rs. 10/- per share)	40.40	40.40	40.40	40.40	
2	Other Equity				3,356.78	
13	Earning Per Share - (Basic and diluted) (Rs.)*	44.85	14.40	43.46	83.35	

Notes to Results

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 06, 2025. The statutory auditors have carried out limited review of the results.
- 2 The above financial results includes Gain on account of Fair value measurement of Investments classfied respectively under Other Income.

(Amount: Rupees in Lakhs)

		Quarter ended		
Particulars	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	(Refer Note No 4)	Unaudited	Audited
Net Gain on account of Fair value measurement of Investments	54.61	34.10	25.94	108.53

- 3 As per Ind As 108 "Operating Segment" segment information has been provided under the Notes to Consolidated Financial Results.
- 4 The financial figures for the quarter ended March 31, 2025 are the balancing figures between audited figures with respect to full financial year ended on March 31, 2025 and the published unaudited year to date figures upto the third quarter ended December 31, 2024 which were subject to limited review.

Place: Mumbai Date: August 06, 2025



P. T. Kilachand
(DIN No.:00005516)
Managing Director

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2ND FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.

PHONE: (91-22) 2640 0358, 2640 0359

Independent Auditor's Limited Review Report on unaudited consolidated financial results for the quarter ended on June 30, 2025 of Polychem Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Polychem Limited

- 1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Polychem Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended June 30, 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 Listing 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 Act 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the standalone financial results of the one subsidiary Gujarat Poly

Electronics Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above

and based on the consideration of the review reports of the other auditors referred to in

paragraph 6 below, 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 the Listing Regulations, including the manner in which it is to be

disclosed, or that it contains any material misstatement.

6. We did not review the unaudited standalone financial results of one subsidiary included

in the Statement, whose unaudited standalone financial results reflect total revenues of

Rs.723.80 lakhs, total net profit after tax of Rs 282.93 lakhs, total comprehensive income

of Rs 282.93 lakhs, for the quarter ended June 30, 2025, as considered in the Statement.

These unaudited standalone financial results have been reviewed by other auditor whose

report has been furnished to us by the Management and our conclusion on the Statement,

in so far as it relates to the amounts and disclosures included in respect of this subsidiary,

is based solely on the report of the other auditor and the procedures performed by us as

stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For Nayan Parikh & Co.

Chartered Accountants

Firm Registration No.107023W

Deepali Nilesh Shrigadi

Partner

Membership No. 133304

UDIN:25133304BMGYDK5933

Place: Mumbai

Date: August 06, 2025

POLYCHEM LIMITED

Regd. Office - 7 J Tata Road. Churchgate Reclamation, Mumbai - 400020 Telephone: 91 22 22820048; Email :polychemltd@kilachand.com CIN NO:L24100MH1955PLC009663

Website: www.polychemltd.com

(Amount: Rupees in Lakhs) UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025 Consolidated Ouarter ended Year ended **Particulars** No. March 31, 2025 June 30, 2024 March 31, 2025 June 30, 2025 Unaudited (Refer Note no. 4) Unaudited Audited Revenue from Operations 1293.68 4083.00 (a) 1274 85 1030.87 Net Sales 82.42 (b) 32.35 27.56 25.42 Other Operating Income 224.88 55.37 2 Other Income (refer note no.2) 334.68 63.18 3 Total Income (1+2) 1641.88 1121.61 1374.47 4390.30 4 (a) Cost of materials consumed 262.19 357.97 279.30 1212.05 (b) Purchase of stock-in-trade 354.63 239.30 320.54 1129.32 75.87 (39.56)148.20 (53.83)(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade 66.68 312.93 (d) Processing charges 79.60 101.12 163.76 707.68 (e) Employee benefits expense 173.66 188.05 (f) Finance Costs 3.16 3.28 3.64 13.84 27.61 21.84 101.69 Depreciation and amortisation expense 20.72 (g) 125.87 122.38 128.18 487.40 (h) Other expenses 1000.15 1132.14 3911.08 **Total Expenses** 1095.70 479.22 121.46 242.33 5 Profit before Tax (3-4) 546.18 Tax expenses a) Current Tax 48.17 9.97 44.00 71.69 b) Current Tax (relating to prior years) 2.51 c) Deferred Tax 13.26 (6.89)23.56 20.83 Net Profit for the period (5-6) 484.75 118.38 174.77 384.19 Other Comprehensive Income/(Loss) (OCI) A) Items that will not be re-classified to profit or loss : (4.83)(17.20)(1.72)(26.36)i) Re-measurements of the defined benefit plans 0.43 6.63 ii) Income tax relating to items that will not be reclassified to profit or loss 1.22 4.33 (12.87) (1.29) (19.73) Other Comprehensive Loss (after Tax) (3.61) 105.51 364.46 Total Comprehensive Income (after tax) (7-8) 173.48 10 481.14 Profit/(loss) attributable to: 283.09 -Owners of the parent 339 32 89 54 151 47 101.10 -Non controlling interest 145.43 28.84 23.30 Other Comprehensive Loss attributable to: Owners of the parent (3.61)(8.15)(1.29)(13.61)(6.12)Non controlling interest (4.72)Total Comprehensive Income attributable to: 335.71 81.39 150.18 269.48 Owners of the parent 94.98 Non controlling interest 145.43 24.12 23.30 40.40 Paid-up Equity Share Capital (Face value Rs. 10/- per share) 40.40 40.40 40.40 4400.02 13 Other Equity

14

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on August 06, 2025. The statutory auditors have carried out limited review of the results.
- The above financial results includes Gain on account of Fair value measurement of Investments classfied respectively under Other Income:

*EPS is not annualised for the Quarter ended June 30, 2025, Quarter ended March 31, 2025, and Quarter ended June 30, 2024.

			(Amou	nt: Rupees in Lakhs)	
Particulars	Consolidated				
		Quarter ended			
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025	
	Unaudited	(Refer Note no. 4)	Unaudited	Audited	
Net Gain on account of Fair value measurement of Investments	80.88	54.03	43.35	183.72	

Segment information

Segment information for primary segment reporting (by business segments).

-The Group has three business segments:

Earning Per Share - (basic and diluted) (in Rs.)*

- (i) Property Development
- (ii) Specialty Chemicals
- (iii) Manufacturing and trading in Capacitors

For POLYCHEM LIMITED T. KILACHAND) Managing Director DIN: 00005516

37.49

70.06

22.16

83.98

SIGNE

UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2025 Consolidated					
	. Particulars		Ouarter ended		
Sr. No.		June 30, 2025			Year ended March 31, 2025
		Unaudited	(Refer Note no. 4)	June 30, 2024 Unaudited	Audited
1	Segment Revenue				
	(net sale/income from each segment)				
	(a) Property Development		-	-	
	(b) Specialty Chemicals	808.08	619.95	807.56	2,304.06
	(c) Manufacturing and trading in Capacitors	466.77	410.92	486.12	1,778.94
		1,274.85	1,030.87	1,293.68	4,083.00
	(d) Unallocated	367.03	90.74	80.79	307.30
	Total (a+b+c+d)	1,641.88	1,121.61	1,374.47	4,390.30
	Less: Inter Segment Revenue		-	-	
	Revenue from operations	1,641.88	1,121.61	1,374.47	4,390.30
2	Segment Results				
	Profit/Loss before tax and interest from each segment				
	(a) Property Development	-	-	-	-
	(b) Specialty Chemicals	251.29	141.66	220.13	471.97
	(c) Manufacturing and trading in Capacitors	322.11	53.93	74.91	252.11
		573.40	195.59	295.04	724.08
	(d) Unallocated		-		-
	Total (a+b+c+d)	573.40	195.59	295.04	724.08
	Less:				
	(i) Other Un-allocable Expenditure (net off)	27.22	74.13	52.71	244.86
	Profit Before Tax	546.18	121.46	242.33	479.22

Sr. No.	Particulars		As at				
or. No.		June 30, 2025	March 31, 2025	June 30, 2024			
		Unaudited	(Refer Note no. 4)	Unaudited			
3	Segment Asset						
	(Segment assets - Segment liabilities)						
	(a) Property Development	176.70	176.50	173.63			
	(b) Specialty Chemicals	909.78	799.93	825.83			
	(c) Manufacturing and trading in Capacitors	2,638.14	2,168.34	2,128.72			
		3,724.62	3,144.77	3,128.18			
	(d) Unallocated	2,245.29	2,299.68	2,194.15			
	Consolidated Total Assets	5,969.91	5,444.45	5,322.33			
4	Segment Liabilities						
	(a) Property Development	-		-			
	(b) Specialty Chemicals	133.57	179.55	134.58			
	(c) Manufacturing and trading in Capacitors	245.64	145.92	257.30			
		379.21	325.47	391.88			
	(d) Unallocated	814.57	678.56	614.63			
	Consolidated Total Liabilities	1,193.78	1,004.03	1,006.51			

The financial figures for the quarter ended March 31, 2025 are the balancing figures between audited figures with respect to full financial year ended on March 31, 2025 and the published unaudited year to date figures upto the third quarter ended December 31, 2024, which were subject to limited review.

Place: Mumbai Date: August 06, 2025

P T KILACHAND (DIN No.:00005516) Managing Director