AksharChem®

AKSHARCHEM (INDIA) LIMITED

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. in lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
I	Revenue from Operations	8,930.24	9,696.23	7,893.31	18,626.47	16,484.14	34,626.52
II	Other Income	3.40	3.64	22.13	7.04	28.14	25.46
III	Total Income (I+II)	8,933.64	9,699.87	7,915.44	18,633.51	16,512.28	34,651.98
IV	Expenses						
	a) Cost of materials consumed	4,477.88	5,401.99	4,477.95	9,879.87	8,338.36	18,585.35
	b) Purchase of Stock-in-Trade	328.27	548.53	211.86	876.80	1,236.28	1,885.56
	c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	433.71	(386.02)	(521.98)	47.69	(242.18)	(669.44)
	d) Employee benefits expense	392.86	352.47	314.46	745.33	625.59	1,328.19
	e) Power & Fuel	1,354.64	1,504.04	1,346.55	2,858.68	2,603.67	5,265.61
	f) Finance costs	138.08	142.88	131.62	280.96	256.15	526.04
	g) Depreciation and amortisation expenses	410.72	398.86	350.90	809.58	697.09	1,400.20
	h) Other expenses	1,707.56	1,633.89	1,463.48	3,341.45	2,697.95	5,747.83
	Total Expenses (IV)	9,243.72	9,596.64	7,774.84	18,840.36	16,212.91	34,069.34
V	Profit / (Loss) before exceptional items and tax (III-IV)	(310.08)	103.23	140.60	(206.85)	299.37	582.64
VI	Exceptional Items	169.61	-	-	169.61	-	-
	a) Loss Due to Fire	-					402.18
	b) Insurance Claim received/receivable	169.61			169.61		(402.18)
VII	Profit / (Loss) before tax (V-VI)	(140.47)	103.23	140.60	(37.24)	299.37	582.64
VIII	Tax Expenses:						
	1) Current Tax	-	-	14.96	-	37.68	-
	2) Deferred Tax	(3.57)	32.13	21.52	28.56	42.41	105.60
	Total tax expenses (VIII)	(3.57)	32.13	36.48	28.56	80.09	105.60
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(136.90)	71.10	104.12	(65.80)	219.28	477.04
X	Other Comprehensive Income (Net of Taxes)						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	14.91
	b) Items that will be reclassified to profit or loss	(29.70)	(2.21)	0.04	(31.91)	0.64	0.71
XI	Total Comprehensive Income for the period (IX+X)	(166.60)	68.89	104.16	(97.71)	219.92	492.66
XII	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	803.31	803.31	803.31	803.31	803.31	803.31
XIII	Other Equity excluding Revaluation Reserves						25,567.81
XIV	Earnings per share*(of Rs. 10/- each)						
	Basic (In Rs.)	(1.70)	0.89	1.30	(0.82)	2.73	5.94
	Diluted (In Rs.)	(1.70)	0.89	1.30	(0.82)	2.73	5.94
		*Not annualised					

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AKSHARCHEM (INDIA) LIMITED

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30,2025

(Rs. in Lakhs)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I. ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	26,861.95	23,141.62
(b) Capital Work-in-Progress	1,454.36	4,455.13
(c) Other Intangible Assets	13.72	14.61
(d) Financial Assets		
(i) Investments	0.38	0.38
(ii) Other Assets	201.13	203.79
(e) Other Non-current Assets	501.34	273.91
Total - Non-current Assets	**29,032.88**	28,089.44
2 Current Assets		
(a) Inventories	6,966.54	7,046.77
(b) Financial Assets		
(i) Trade Receivables	4,825.02	4,064.14
(ii) Cash and Cash Equivalents	11.69	14.44
(iii) Bank Balances other than Cash and Cash Equivalents	175.35	164.94
(iv) Loans	29.85	33.62
(v) Other Financial Assets	0.66	4.43
(c) Current Tax Assets (Net)	96.73	89.27
(d) Other Current Assets	1,551.45	2,022.95
Total - Current Assets	**13,657.29**	13,440.56
TOTAL - ASSETS	**42,690.17**	41,530.00
II. EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	803.31	803.31
(b) Other Equity	25,409.83	25,567.81
Total - Equity	**26,213.14**	26,371.12
2 LIABILITIES		
Non-current liabilities		
(a) Borrowings	1,699.07	1,331.59
(b) Provisions	69.25	60.61
(c) Deferred Tax Liabilities (Net)	2,257.03	2,228.46
Total - Non-current Liabilities	**4,025.35**	3,620.66
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,756.79	5,345.08
(ii) Trade Payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	45.34	40.05
Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	6,268.17	5,699.74
(iii) Other Financial Liability	74.52	67.02
(b) Other Current Liabilities	268.10	343.63
(c) Provisions	38.76	42.70
Total - Current Liabilities	**12,451.68**	11,538.22
TOTAL - EQUITY AND LIABILITIES	**42,690.17**	41,530.00

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AKSHARCHEM (INDIA) LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

Particulars	Half 'Year ended September 30, 2025		Year ended March 31, 2025	
A. Cash Flow from Operating Activities				
Profit Before Tax		(37.24)		582.64
Adjustments for :				
Depreciation and Amortisation Expenses	809.58		1,400.20	
Finance Cost	280.96		526.04	
(Profit)/ Loss on sales of Property, Plant and Equipment	-		-	
Interest Received	(4.32)		(20.06)	
(Profit) / Loss from sale of Investments	-		-	
Net (Gain)/Loss arising on financial assets measured at fair value through Profit or Loss (FVTPL)	-		-	
Dividend Income	0.02	1,086.24	-	1,906.18
Operating Profit Before Working Capital Changes		1,049.00		2,488.82
Working Capital Changes				
Adjustments for				
(Increase)/Decrease Trade & Other receivables	(520.78)		137.02	
(Increase)/Decrease Inventories	80.22		(560.67)	
Increase/ (Decrease) Trade & other payables	467.46		1,442.03	
Increase/ (Decrease) Long Term Provisions	8.64	35.54	(4.85)	1,013.53
Net Cash Flow Generated from Operating Activities		1,084.54		3,502.35
Direct taxes paid (Net)		(7.46)		(20.10)
Net Cash Flow from/(used in) Operating Activities		1,077.08		3,482.25
B. Cash Flow from Investing Activities				
Purchase of Property, Plant & Equipment	(1,528.26)		(4,420.28)	
Proceeds from sale of Property, Plant & Equipment	-		-	
Sales/(Purchase) of Investments (Net)	-		-	
Interest Income Received	8.09		17.38	
Interest Receivable	(0.02)		-	
Net Cash Flow from/(used in) Investing Activities		(1,520.19)		(4,402.90)
C. Cash Flow from Financing Activities				
Availment/(Repayment) of borrowings	779.20		1,494.52	
Proceeds from Issue of Equity Shares	-		-	
Interest Paid	(280.96)		(526.04)	
Unclaimed Dividend Transferred to IEPF	-		(9.89)	
Dividend Paid (including tax on dividend)	(57.88)		(39.49)	
Net Cash Flow from/(used in) Financing Activities		440.36		919.10
Net increase / (decrease) in cash and cash equivalents		(2.75)		(1.55)
Cash and cash equivalent at the beginning of the year		14.44		15.99
Cash and cash equivalent at the end of the year		11.69		14.44

Notes:-

1. The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 12,2025. The limited review as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the statutory auditors of the Company.

2. The financial results for the quarter ended September 30, 2025 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operations of the Company fall under "Chemical Business" which is considered to be the only reportable business segment.

4. On 2nd May 2024, Fire occurred in the Dry zone of VS Plant of the Company located at Village: Indrad, Chhatral-Kadi Road, Mehsana-382715. The Company had lodged a claim of this incident with the insurance company. During Q3 FY 24-25, the Company was able to e-auction scrap of the Property, Plant & Equipment damaged due to fire and realized Rs. 32.29 Lakhs. On the basis of the same, the Company had estimated and recognised loss of Rs. 402.18 Lakhs on account of damage to Property, Plant & Equipment and Inventory and had recognised insurance claim receivable to the extent of aforesaid losses, net of amount realized from sale of scrap. The aforesaid losses of Rs. 402.18 Lakhs and corresponding credit of Rs. 402.18 Lakhs arising from insurance claim receivables had been presented on a net basis (Nil) under Exceptional Items.

   During Q2 FY 2025-26, the Company received a part settlement of Rs.543.16 lakh (net of GST) towards the insurance claim. Further, based on the subsequent communication received from the insurer prior to the Board Meeting, the Company has also been intimated of an additional amount of Rs.28.63 lakh as final settlement. The outstanding insurance claim receivables are in line with the terms and conditions of the insurance policies and the communications received from the insurer. Accordingly, the Company has recognised Rs.169.61 lakh as an exceptional item for the quarter.

5. The figures of previous quarters / year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.

For and on behalf of Board of Directors
Aksharchem (India) Limited

AKSHARCHEM (INDIA) LIMITED

Paru M. Jaykrishna
Chairperson & Mg. Director
DIN: 00671721

Place: Ahmedabad
Date: November 12, 2025