

SE/CS/2025-26/79

Friday 16, 2026

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400 001  
Scrip Code – 530871

To,  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot no. C/1, G Block,  
Bandra-Kurla Complex, Bandra (W),  
Mumbai – 400 051  
Scrip Code – CHEMBOND

**Ref: ISIN: INE995D01025**

**Sub.: Outcome of Board Meeting**

Dear Sir / Madam,

In continuation to our letter bearing Ref. no. SE/CS/2025-26/76 dated January 8, 2026, and pursuant to Regulations 33, 30 and other applicable regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“the Listing Regulations”), we hereby inform you that the Board of Directors of the Company at its meeting held today considered/ noted / approved *inter alia*

- the Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2025 which are enclosed along with the Limited Review Report;
- noted grant of Stock Options by the Nomination & Remuneration / Compensation Committee of the Board.

The meeting of Audit Committee / Board of Directors of the Company commenced at 11.00 a.m. and concluded at 17.15 p.m.

Further, pursuant to our letter Ref. No. SE/CS/2025-26/74 dated December 26, 2025 and in terms of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Company’s internal code of conduct, for prevention of Insider Trading, the Trading window for dealing in securities of the Company will remain closed for Directors / Officers / Designated persons and their immediate relatives till 48 hours post the outcome of Board meeting i.e. till Sunday, January 18, 2026.

We request you to take the above on record.

Thanking you

Yours Faithfully,

**For Chembond Material Technologies Limited**  
(formerly Chembond Chemicals Limited)

**Suchita Singh**  
Company Secretary & Compliance Officer

**Rashmi Gavli**  
Chief Financial Officer

Encl: As above

No.: 1656/2026

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED  
CONSOLIDATED FINANCIAL RESULTS OF CHEMBOND MATERIAL TECHNOLOGIES  
LIMITED (FORMERLY KNOWN AS CHEMBOND CHEMICALS LIMITED) FOR  
THE QUARTER AND NINE MONTHS ENDED 31<sup>st</sup> DECEMBER, 2025**

To  
The Board of Directors,  
Chembond Material Technologies Limited  
(Formerly Known as Chembond Chemicals Limited),  
Chembond Centre,  
EL-71, Mahape, M.I.D.C.,  
Navi Mumbai-400 710.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of CHEMBOND MATERIAL TECHNOLOGIES LIMITED (formerly known as Chembond Chemicals Limited) ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and nine months ended December 31, 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 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 the Parent's personnel responsible for

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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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes interim financial information of the following entities :

Name of the company	Relationship
Chembond Material Technologies Limited	Parent Company
Chembond Biosciences Limited	Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of consolidated unaudited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2025, read with notes thereon, 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Kastury & Talati  
Chartered Accountants  
Firm Regn. No.: 104908W

Place: Mumbai  
Date : 16.01.2026

Dhiren P. Talati: Partner  
Membership No.: F/41867  
UDIN: 26041867MPOWHR6559

**CHEMBOND MATERIAL TECHNOLOGIES LIMITED**  
(formerly known as Chembond Chemicals Limited)  
**CIN L24100MH1975PLC018235**

**Registered Office : Chembond Centre, EL 71, Mahape MIDC, Navi Mumbai - 400 710**

**Email id: info@chembond.in, Website: www.chembond.in**

**Statement of Unaudited Consolidated Financial Results for the Quarter And Nine Months Ended 31<sup>st</sup> December, 2025**

(In Lakhs Rs. Except as Otherwise Stated)

Sr No	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited Restated	Unaudited	Unaudited Restated	Audited
1	Revenue from operations	6,289.52	5,775.01	5,304.62	17,832.03	14,909.02	20,129.99
2	Other Income	155.54	12.56	19.41	433.24	589.21	761.68
3	<b>Total Income (1+2)</b>	<b>6,445.05</b>	<b>5,787.57</b>	<b>5,324.03</b>	<b>18,265.27</b>	<b>15,498.23</b>	<b>20,891.67</b>
4	<b>Expenses</b>						
	a. Cost of materials consumed	3,738.10	3,303.75	2,867.12	10,354.16	8,332.96	11,619.20
	b. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(34.30)	27.76	168.64	79.99	208.03	(10.85)
	c. Employees Benefit Expenses	982.54	894.93	803.20	2,801.30	2,322.82	3,079.55
	d. Finance Costs	12.69	9.67	17.77	29.79	50.09	63.79
	e. Depreciation and Amortisation Expenses	81.04	120.10	68.21	269.49	194.81	264.86
	f. Other Expenses	1,188.90	1,146.60	1,088.77	3,433.15	3,046.58	4,083.75
	<b>Total Expenses</b>	<b>5,968.96</b>	<b>5,502.81</b>	<b>5,013.70</b>	<b>16,967.89</b>	<b>14,155.31</b>	<b>19,100.30</b>
5	<b>Profit/(Loss) before exceptional item and tax (3-4)</b>	<b>476.09</b>	<b>284.76</b>	<b>310.33</b>	<b>1,297.38</b>	<b>1,342.92</b>	<b>1,791.36</b>
6	<b>Exceptional Item</b>						
	Incremental effect on gratuity (Refer Note 5)	(179.61)	-	-	(179.61)	-	-
	Insurance claim on fire	-	-	-	-	154.74	154.74
7	<b>Profit/(Loss) before tax (5+6)</b>	<b>296.48</b>	<b>284.76</b>	<b>310.33</b>	<b>1,117.77</b>	<b>1,497.67</b>	<b>1,946.10</b>
8	<b>Tax Expense</b>						
	- Current Tax	155.11	42.04	47.83	297.04	265.30	328.09
	- Deferred Tax	(17.48)	(139.99)	(61.02)	(119.86)	(188.26)	(138.23)
9	<b>Profit/(Loss) For the Period/Year (7-8)</b>	<b>158.86</b>	<b>382.71</b>	<b>323.52</b>	<b>940.59</b>	<b>1,420.62</b>	<b>1,756.24</b>
10	<b>Other Comprehensive Income</b>						
A	i) Items that will not be reclassified to profit or loss	(1.94)	1.92	1.90	1.57	5.69	8.99
	ii) Income Tax relating to items that will not be reclassified to profit or loss	0.37	(0.56)	(0.56)	(0.74)	(1.67)	(2.23)
B	i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income / (loss)</b>	<b>(1.57)</b>	<b>1.36</b>	<b>1.34</b>	<b>0.82</b>	<b>4.02</b>	<b>6.75</b>
11	<b>Total Comprehensive Income / (loss) For the Period / Year (9+10)</b>	<b>157.29</b>	<b>384.07</b>	<b>324.86</b>	<b>941.41</b>	<b>1,424.64</b>	<b>1,762.99</b>
12	Net profit attributable to:						
	- Shareholders of the Company	158.86	382.71	323.52	940.59	1,420.62	1,756.24
	- Non Controlling Interests	-	-	-	-	-	-
13	Other Comprehensive Income attributable to-						
	- Shareholders of the Company	(1.57)	1.36	1.34	0.82	4.02	6.75
	- Non Controlling Interests	-	-	-	-	-	-
14	Total Comprehensive Income / (loss) attributable to-						
	- Shareholders of the Company	157.29	384.07	324.86	941.41	1,424.64	1,763.00
	- Non Controlling Interests	-	-	-	-	-	-
15	Paid-up equity share capital (face value of Rs 5 per share)	672.41	672.41	672.41	672.41	672.41	672.41
16	Other equity excluding Revaluation Reserve as per balance sheet						14,944.13
17	<b>Earning Per Share (amount in Rs.5 each) (not annualised for period ended)</b>						
	Basic EPS	1.18	2.85	2.41	6.99	10.56	13.06
	Diluted EPS	1.18	2.85	2.41	6.99	10.56	13.06

**Notes:**

- The above Consolidated Financial Results (the "Results") for the quarter and nine months ended 31<sup>st</sup> December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 16<sup>th</sup> Januray, 2026. These have been subjected to limited review by the statutory auditors.
- The Group is engaged in the manufacture of Specialty Chemicals, Vitamins & Minerals, Probiotic and Prebiotic Enzymes, as well as Feed Additives and Nutrition products related to Animal Health. Under IND AS 108 – Operating Segments, specified in Section 133 of the Companies Act, 2013, these are recognized as the Group's reportable business segments. Considering the nature of the Company's business and based on the review of operating results by the Chief Operating Decision Maker (Board of Directors) for resource allocation and performance evaluation, the Group has identified two reportable business segments in accordance with the requirements of IND AS 108 – "Operating Segments." (Refer note no. 10)
- "Composite Scheme of Arrangement:  
As reported for the financial results for the quarter and nine months ended 31<sup>st</sup> December 2025, the comparative figures for the quarter and nine months ended 31<sup>st</sup> December 2024, have been restated pursuant to the NCLT order dated 7<sup>th</sup> April, 2025 to consider the effect of demerger and amalgamation. These effects are considered as per the method of accounting prescribed in the Scheme and in accordance with the principles of India Accounting standards, including IND AS 103 (Business combinations).
- The Group has decided to continue with the existing tax structure as prescribed under the Income Tax Act, 1961.
- Pursuant to the notification of the new Labour Codes effective from 21<sup>st</sup> November, 2025, the Group has for the Quarter and Nine months ended 31<sup>st</sup> December, 2025, assessed, estimated and accounted for an incremental impact of expenditure on account of Gratuity of Rs. 179.61 lakhs and the same is disclosed as an exceptional item.
- As at 31<sup>st</sup> December, 2025 the holding company has one subsidiary namely Chembond Biosciences Limited whose financial results are consolidated.

7 Additional Information on Standalone Basis are as Follows : (Rs. In Lakhs)

Standalone Details		Quarter Ended		Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited Restated	Unaudited	Unaudited Restated	Audited
Revenue from operations	5,220.72	4,893.32	4,417.70	15,006.07	12,676.26	17,120.70
Profit/(Loss) Before Tax	123.82	158.78	227.71	739.87	1,507.25	1,919.05
Profit/(Loss) for the period	4.38	263.12	239.87	584.45	1,425.80	1,722.36

8 Impact of Merger and Demerger on comparative periods (Rs. In Lakhs)

Particulars	Quarter Ended		Nine Months Ended	
	31.12.2024	31.12.2024	31.12.2024	31.12.2024
	Restated	Published	Restated	Published
Revenue from Operations	5,304.62	12,618.20	14,909.02	35,866.07
Net Profit After Tax	323.52	1,171.67	1,420.62	3,354.52
Total Comprehensive Income	324.86	1,164.70	1,424.64	3,333.34
Earnings Per Share (of Rs. 5/- each) (for the period – Not Annualised)	1.12	8.71	10.56	24.95

9 The figures for corresponding previous periods have been restated/regrouped, rearranged and reclassified wherever necessary to make them comparable.

10 Segment Report Annexed.

**Note : 10 Chembond Material Technologies Limited**

**Consolidated Segment wise Revenue, Results Assets and Liabilities as on 31.12.2025**

(In Lakhs Rs. Except as Otherwise Stated)

Sr No	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
i)	<b><u>Segment Revenue</u></b>						
	Specialty Chemical	4,908.25	5,045.29	4,359.00	14,759.53	12,490.48	16,848.53
	Animal Health	1,103.56	1,007.43	945.61	3,072.49	2,418.54	3,281.46
	<b>Net turnover</b>	<b>6,011.81</b>	<b>6,052.71</b>	<b>5,304.62</b>	<b>17,832.03</b>	<b>14,909.02</b>	<b>20,129.99</b>
ii)	<b><u>Segment Results</u></b>						
	<b><u>Profit/ (Loss) Before Interest &amp; Tax</u></b>						
	Specialty Chemical	147.89	149.06	249.54	486.24	763.30	1,004.43
	Animal Health	172.66	123.14	41.38	377.90	(9.58)	25.25
	<b>Total Segment Results</b>	<b>320.56</b>	<b>272.20</b>	<b>290.92</b>	<b>864.14</b>	<b>753.71</b>	<b>1,029.68</b>
	Unallocable Other Income	155.54	12.56	19.41	433.24	589.21	761.68
	<b>Total Profit/(Loss) Before Tax</b>	<b>476.09</b>	<b>284.76</b>	<b>310.33</b>	<b>1,297.38</b>	<b>1,342.92</b>	<b>1,791.36</b>
iii)	<b><u>Segement Assets</u></b>						-
	Specialty Chemical	19,464.55	19,494.94	18,562.50	19,464.55	18,562.50	18,998.64
	Animal Health	1,489.21	1,637.51	1,310.62	1,489.21	1,310.62	1,175.32
	<b>Total Assets</b>	<b>20,953.76</b>	<b>21,132.45</b>	<b>19,873.11</b>	<b>20,953.76</b>	<b>19,873.11</b>	<b>20,173.96</b>
iv)	<b><u>Segment Liabilities</u></b>						
	Specialty Chemical	3,681.42	3,782.68	3,655.14	3,681.42	3,655.14	3,779.91
	Animal Health	949.72	1,177.44	902.51	949.72	902.51	777.51
	<b>Total Liabilities</b>	<b>4,631.14</b>	<b>4,960.11</b>	<b>4,557.66</b>	<b>4,631.14</b>	<b>4,557.66</b>	<b>4,557.42</b>

**For Chembond Material Technologies Limited**  
(formerly known as Chembond Chemicals Limited)

Place: Mumbai  
Date: 16<sup>th</sup> January, 2026

**Sameer V. Shah**  
**Chairman & Managing Director**  
**DIN: 00105721**

No.: 1657/2026

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE  
FINANCIAL RESULTS OF CHEMBOND MATERIAL TECHNOLOGIES LIMITED  
(FORMERLY KNOWN AS CHEMBOND CHEMICALS LIMITED) FOR  
THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2025**

To  
The Board of Directors,  
Chembond Material Technologies Limited  
(Formerly Known as Chembond Chemicals Limited),  
Chembond Centre,  
EL-71, Mahape, M.I.D.C.,  
Navi Mumbai-400 710.

1. We have reviewed the accompanying statement of unaudited standalone financial results of CHEMBOND MATERIAL TECHNOLOGIES LIMITED ("the Company", formerly known as Chembond Chemicals Limited) for the quarter and nine months ended 31<sup>st</sup> December, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('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 the 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

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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 of standalone unaudited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2025, read with notes thereon, 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Kastury & Talati  
Chartered Accountants  
Firm Regn. No.: 104908W

Place: Mumbai  
Date : 16.01.2026

Dhiren P. Talati: Partner  
Membership No.: F/41867  
UDIN: 26041867ETVLDB5855



**CHEMBOND MATERIAL TECHNOLOGIES LIMITED**

(formerly Known as Chembond Chemicals Limited)

**CIN L24100MH1975PLC018235**

**Regd.Office: Chembond Centre, EL 71, Mahape MIDC,Navi Mumbai - 400 710**

**Email id:info@chembond.in, Website:www.chembond.in**

**Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December,2025**

(In Lakhs Rs. Except as Otherwise Stated)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited Restated	Unaudited	Unaudited Restated	Audited
1	Revenue from Operations	5,220.72	4,893.32	4,417.70	15,006.07	12,676.26	17,120.70
2	Other Income	153.81	12.32	(21.83)	430.95	547.73	719.97
3	<b>Total Income (1+2)</b>	<b>5,374.53</b>	<b>4,905.64</b>	<b>4,395.87</b>	<b>15,437.02</b>	<b>13,223.99</b>	<b>17,840.67</b>
4	<b>Expenses</b>						
	a. Cost of materials consumed	3,150.01	2,840.14	2,453.21	8,810.09	7,129.08	9,931.25
	b. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(23.06)	23.57	79.14	79.14	129.79	(71.06)
	c. Employees Benefits Expense	844.33	755.33	649.03	2,372.83	1,877.69	2,500.40
	d. Finance Costs	3.74	2.75	2.19	11.08	7.60	9.05
	e. Depreciation and Amortisation Expenses	80.05	119.18	67.15	266.68	191.66	260.68
	f. Other Expenses	1,025.54	1,005.90	917.44	2,987.23	2,535.66	3,446.04
	<b>Total Expenses</b>	<b>5,080.62</b>	<b>4,746.86</b>	<b>4,168.16</b>	<b>14,527.05</b>	<b>11,871.48</b>	<b>16,076.36</b>
5	<b>Profit before exceptional Items and tax (3-4)</b>	<b>293.91</b>	<b>158.78</b>	<b>227.71</b>	<b>909.97</b>	<b>1,352.51</b>	<b>1,764.31</b>
6	Exceptional items						
	Incremental effect on gratuity (Refer Note 6)	(170.09)	-	-	(170.09)	-	-
	Insurance claim on fire	-	-	-	-	154.74	154.74
7	<b>Profit before tax (5+6)</b>	<b>123.82</b>	<b>158.78</b>	<b>227.71</b>	<b>739.87</b>	<b>1,507.25</b>	<b>1,919.05</b>
8	<b>Tax Expense</b>						
	- Current Tax	121.51	23.71	41.98	231.15	259.44	328.06
	- Deferred Tax	(2.07)	(128.06)	(54.14)	(75.72)	(178.00)	(131.37)
9	<b>Profit / (loss) For the Period / Year (7-8)</b>	<b>4.38</b>	<b>263.12</b>	<b>239.87</b>	<b>584.45</b>	<b>1,425.80</b>	<b>1,722.36</b>
10	<b>Other Comprehensive Income / (loss)</b>						
	i) Items that will not be reclassified to profit or loss	(1.28)	1.92	1.92	2.56	5.75	7.67
	ii) Income Tax relating to items that will not be reclassified to profit or loss	0.37	(0.56)	(0.56)	(0.74)	(1.67)	(2.23)
	i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income / (loss)</b>	<b>(0.91)</b>	<b>1.36</b>	<b>1.36</b>	<b>1.81</b>	<b>4.08</b>	<b>5.43</b>
11	<b>Total Comprehensive Income / (loss) for the period / Year (9+10)</b>	<b>3.48</b>	<b>264.48</b>	<b>241.23</b>	<b>586.26</b>	<b>1,429.88</b>	<b>1,727.79</b>
12	Paid-up equity share capital (face value of Rs 5 per share)	672.41	672.41	672.41	672.41	672.41	672.41
13	<b>Other equity</b>						<b>15,728.11</b>
14	<b>Earning Per Equity Share ( Amount in Rs.5 each) (not annualised for quarter and period ended)</b>						
	Basic EPS (in Rs.)	0.03	1.96	1.78	4.35	10.60	12.81
	Diluted EPS (in Rs.)	0.03	1.96	1.78	4.35	10.60	12.81

**Notes**

- The above Standalone Financial Results (the "Results") for the quarter and half yearly ended 31<sup>st</sup> December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 16<sup>th</sup> January, 2026. These have been subjected to limited review by the statutory auditors.
- As per Ind AS 108 - Operating Segment ('Ind AS 108'), if a financial report contains both consolidated financial statements of a parent that is within the scope of this Ind AS as well as the parent's separate financial statements, segment information is required only in the consolidated financial statements. Accordingly, information required to be presented under Ind AS 108 - Operating Segment has been given in the consolidated financial results.
- The above Standalone Financial Results ("the Results") of Chembond Material Technologies Limited ("the Company") have 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 Regulations 33 of the Listing Regulations.
- "Composite Scheme of Arrangement:  
As reported for the financial results for the quarter and nine months ended 31<sup>st</sup> December 2025, the comparative figures for the quarter and nine months ended 31<sup>st</sup> December 2024, have been restated pursuant to the NCLT order dated 7<sup>th</sup> April, 2025 to consider the effect of demerger and amalgamation. These effects are considered as per the method of accounting prescribed in the Scheme and in accordance with the principles of India Accounting standards, including IND AS 103 (Business combinations).
- The Company has decided to continue with the existing tax structure as prescribed under the Income Tax Act, 1961.

6 Pursuant to the notification of the new Labour Codes effective from 21<sup>st</sup> November, 2025, the Company has for the Quarter and Nine months ended 31<sup>st</sup> December, 2025, assessed, estimated and accounted for an incremental impact of expenditure on account of Gratuity of Rs. 170.09 lakhs and the same is disclosed as an exceptional item.

7 Impact of Merger and demerger on previous quarter and year ended published figures (Rs. In Lakhs)

Particulars	Quarter Ended		Nine Months Ended	
	31.12.2024	31.12.2024	31.12.2024	31.12.2024
	Restated	Published	Restated	Published
Revenue from Operations	4,417.70	1,248.13	12,676.26	3,824.43
Net Profit After Tax	239.87	(88.42)	1,425.80	619.81
Total Comprehensive Income	241.23	(90.76)	1,429.88	612.79
Earnings Per Share (of Rs. 5/- each) (for the period – Not Annualised)	1.78	(0.66)	10.60	4.61

8 The figures for corresponding previous periods have been restated/regrouped, rearranged and reclassified wherever necessary to make them comparable.

For CHEMBOND MATERIAL TECHNOLOGIES LIMITED  
(formerly Known as Chembond Chemicals Limited)

Place: Mumbai  
Date: 16th January, 2026

Sameer V. Shah  
Chairman & Managing Director  
DIN: 00105721