



# KEMISTAR CORPORATION LTD.

CIN No. : L24233GJ1994PLCO22845

604, Manas Complex, Jodhpur Cross Road, Satellite, Ahmedabad-380015,  
Gujarat, India. **Ph** : 079-26923570 / 26923587 **Email** : kemistarbse@gmail.com

February 13, 2025

BSE Limited  
Listing Dept. /Dept. of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

Dear Sirs,

**Subject:** Outcome of Board Meeting  
**Ref.:** Regulation 33(3) and Regulation 30 and Part A of Schedule III of SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015.

**Scrip code:** 531163  
**Security ID:** KEMISTAR

With reference to the captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held on today i.e. February 13, 2025 at the registered office of the company, which commenced at 03:00 PM and concluded at 03:30 PM, the Board considered the following agenda:

1. Approval of Unaudited Consolidated and Standalone Financial Results along with Limited Review Report issued by the Statutory Auditor of the Company for the quarter and nine Months ended on 31<sup>st</sup> December, 2024.

Kindly take the above on your record

Thanking you

Yours faithfully,

**For, KEMISTAR CORPORATION LIMITED**

**Aesha Mashru**  
**Company Secretary**  
**Membership No. A45737**

**KEMISTAR CORPORATION LIMITED**  
Registered Office: 604, Manas Complex Nr. Jodhpur Cross Rd. Satellite, Ahmedabad-380015  
CIN :L24233GJ1994PLC022845

(Rs. in Lakhs; Except Face Value of Shares and EPS)

**Consolidated Statement of Unaudited Financial Results for the Quarter Ended December 31, 2024**

Sr. No.	Particulars	Quarter Ended			For The Nine Months ended		Year to date
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	
1	Revenue from Operations	372.77	377.20	171.60	1,111.48	687.57	1,107.05
2	Other Income	47.66	1.50	1.78	51.82	6.79	7.81
3	<b>Total Revenue (1 + 2)</b>	<b>420.43</b>	<b>378.70</b>	<b>173.38</b>	<b>1,163.30</b>	<b>694.36</b>	<b>1,114.86</b>
4	<b>Expenses:</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	287.40	313.47	121.67	889.26	526.59	861.11
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	44.19	(7.54)	(12.86)	5.71	(67.56)	(119.22)
	Employee benefits expense	51.97	9.33	19.85	93.45	84.54	129.74
	Finance costs	(16.31)	15.25	8.25	12.61	20.31	30.37
	Depreciation and amortisation expense	10.22	12.22	1.12	30.96	20.18	39.27
	Other expenses	35.61	22.13	19.83	96.92	71.95	101.22
	<b>Total expenses</b>	<b>413.08</b>	<b>364.86</b>	<b>157.85</b>	<b>1,128.91</b>	<b>656.01</b>	<b>1,042.49</b>
5	<b>Profit before exceptional and extraordinary items and tax</b>	<b>7.35</b>	<b>13.84</b>	<b>15.52</b>	<b>34.39</b>	<b>38.35</b>	<b>72.37</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before extraordinary items and tax (5 - 6)</b>	<b>7.35</b>	<b>13.84</b>	<b>15.52</b>	<b>34.39</b>	<b>38.35</b>	<b>72.37</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit before tax (7 - 8)</b>	<b>7.35</b>	<b>13.84</b>	<b>15.52</b>	<b>34.39</b>	<b>38.35</b>	<b>72.37</b>
10	<b>Tax expense : (a+b+c)</b>	<b>1.56</b>	<b>1.25</b>	<b>1.56</b>	<b>2.81</b>	<b>4.10</b>	<b>19.26</b>
	(a) Current tax	1.56	1.25	1.56	2.81	4.10	20.64
	(b) Deferred tax	-	-	-	-	-	(1.38)
	(c) Income Tax for earlier years	-	-	-	-	-	-
11	<b>Profit for the period from continuing operations (9-10)</b>	<b>5.79</b>	<b>12.59</b>	<b>13.96</b>	<b>31.58</b>	<b>34.25</b>	<b>53.11</b>
12	Profit from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	<b>Profit from Discontinuing operations (after tax) (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit for the period (11 + 14)</b>	<b>5.79</b>	<b>12.59</b>	<b>13.96</b>	<b>31.58</b>	<b>34.25</b>	<b>53.11</b>
16	Share of Profit of Associates	-	-	-	-	-	-
	Minority Interest	-	-	-	-	-	-
17	<b>Profit for the period (15 + 16)</b>	<b>5.79</b>	<b>12.59</b>	<b>13.96</b>	<b>31.58</b>	<b>34.25</b>	<b>53.11</b>
18	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
19	<b>Total Comprehensive Income (After Tax) (17 + 18)</b>	<b>5.79</b>	<b>12.59</b>	<b>13.96</b>	<b>31.58</b>	<b>34.25</b>	<b>53.11</b>
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	1075.94	1075.94	1075.94	1075.94	1075.94	1075.94
	Reserves excluding Revaluation Reserve	-	-	-	-	-	-
21	<b>Earnings per equity share:</b>						<b>719.53</b>
	(1) Basic	0.05	0.12	0.13	0.29	0.32	0.49
	(2) Diluted	0.05	0.12	0.13	0.29	0.32	0.49

- The consolidated financial results for the quarter ended December 31, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies and practices.
- The above consolidated results 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.
- The statutory Auditors of the company have carried out a limited review of the above consolidated results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.
- The above consolidated financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on February 13, 2025

Date: 13.02.2025  
Place: Ahmedabad

For, KEMISTAR CORPORATION LIMITED

KETANKUMAR PATEL  
MANAGING DIRECTOR  
DIN.: 01157786





**Limited Review Report on quarterly Consolidated Financial Results of KEMISTAR CORPORATION LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended December 31, 2024**

To  
The Board of Directors  
KEMISTAR CORPORATION LIMITED  
604, Manas Complex Nr. Jodhpur Cross Rd. Satellite, Ahmedabad-380015.  
GUJARAT

I have reviewed the accompanying statement of unaudited consolidated financial results of **KEMISTAR CORPORATION LIMITED**, having registered office situated at 604, MANAS COMPLEX NR. JODHPUR CROSS RD. SATELLITE, AHMEDABAD-380015 for the quarter ended on December 31, 2024. This statement has been prepared by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 Dated July 5, 2016. This Statement is the responsibility of the Company's Management and has been prepared and approved by the Board of Directors in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34" Interim Financial Reporting" as 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. My responsibility is to issue a report on these financial statements based on my review.

I conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

The statement includes result of following subsidiary entities:

- a) K.P. INTERNATIONAL PRIVATE LIMITED

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement prepared in accordance with applicable Indian Accounting standards (Ind AS) as per Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad  
Date: 13.02.2025



For N.S. Nanavati & Co.  
Chartered Accountants  
FRN: 134235W

*N. Nanavati*  
13/02/2025  
CA NITESH SHIRISHCHANDRA NANAVATI  
Proprietor  
Membership No.: 143769  
UDIN: 25143769BMSBWT5335

(Rs. in Lakhs; Except Face Value of Shares and EPS)

**Standalone Statement of Unaudited Financial Results for the Quarter Ended December 31, 2024**

Sr. No.	Particulars	Quarter Ended			For The Nine Months ended		Year to date
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	30.74	123.58	38.87	186.65	253.78	420.51
2	Other Income	1.72	0.40	1.38	4.10	2.36	2.36
3	<b>Total Revenue (1 + 2)</b>	<b>32.46</b>	<b>123.98</b>	<b>40.25</b>	<b>190.75</b>	<b>256.14</b>	<b>422.87</b>
4	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	28.80	97.01	27.18	151.67	225.06	373.65
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(4.53)	3.68	(0.69)	(1.79)	(3.36)	(3.36)
	Employee benefits expense	2.19	1.21	1.56	4.66	5.02	6.28
	Finance costs	-	-	0.01	-	0.03	0.03
	Depreciation and amortisation expense	2.34	4.34	0.79	7.31	2.37	2.34
	Other expenses	3.25	5.11	4.01	11.69	9.45	13.54
	<b>Total expenses</b>	<b>32.05</b>	<b>111.35</b>	<b>32.86</b>	<b>173.54</b>	<b>238.57</b>	<b>392.48</b>
5	<b>Profit before exceptional and extraordinary items and tax</b>	<b>0.41</b>	<b>12.63</b>	<b>7.39</b>	<b>17.21</b>	<b>17.57</b>	<b>30.39</b>
6	Exceptional items						
7	<b>Profit before extraordinary items and tax (5 - 6)</b>	<b>0.41</b>	<b>12.63</b>	<b>7.39</b>	<b>17.21</b>	<b>17.57</b>	<b>30.39</b>
8	Extraordinary items						
9	<b>Profit before tax (7 - 8)</b>	<b>0.41</b>	<b>12.63</b>	<b>7.39</b>	<b>17.21</b>	<b>17.57</b>	<b>30.39</b>
10	Tax expense : (a+b+c)	-	1.25	1.92	1.25	4.46	8.34
	(a) Current tax	-	1.25	1.92	1.25	4.46	8.73
	(b) Deferred tax	-	-	-	-	-	(0.39)
	(c) Income Tax for earlier years	-	-	-	-	-	-
11	<b>Profit for the period from continuing operations (9-10)</b>	<b>0.41</b>	<b>11.38</b>	<b>5.47</b>	<b>15.96</b>	<b>13.11</b>	<b>22.05</b>
12	Profit from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	<b>Profit from Discontinuing operations (after tax) (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit for the period (11 + 14)</b>	<b>0.41</b>	<b>11.38</b>	<b>5.47</b>	<b>15.96</b>	<b>13.11</b>	<b>22.05</b>
16	Share of Profit of Associates						
	Minority interest						
17	<b>Profit for the period (15 + 16)</b>	<b>0.41</b>	<b>11.38</b>	<b>5.47</b>	<b>15.96</b>	<b>13.11</b>	<b>22.05</b>
18	Other Comprehensive Income (Net of Tax)						
19	<b>Total Comprehensive Income (After Tax) (17 + 18)</b>	<b>0.41</b>	<b>11.38</b>	<b>5.47</b>	<b>15.96</b>	<b>13.11</b>	<b>22.05</b>
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	1075.94	1075.94	1075.94	1075.94	1075.94	1075.94
	Reserves excluding Revaluation Reserve						498.52
21	Earnings per equity share:						
	(1) Basic	0.00	0.11	0.05	0.15	0.12	0.20
	(2) Diluted	0.00	0.11	0.05	0.15	0.12	0.20

- The financial results for the quarter ended December 31, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies and practices.
- The above results 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.
- The statutory Auditors of the company have carried out a limited review of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.
- The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on February 13, 2025

Date: 13.02.2025  
Place: Ahmedabad

For, KEMISTAR CORPORATION LIMITED

KETANKUMAR PATEL  
MANAGING DIRECTOR  
DIN.: 01157786





**Limited Review Report on quarterly Standalone Financial Results of KEMISTAR CORPORATION LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended December 31, 2024**

To  
The Board of Directors  
KEMISTAR CORPORATION LIMITED  
604, Manas Complex Nr. Jodhpur Cross Rd. Satellite, Ahmedabad-380015.  
GUJARAT

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Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement prepared in accordance with applicable Indian Accounting standards (Ind AS) as per Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad  
Date: 13.02.2025

For N.S. Nanavati & Co.  
Chartered Accountants  
FRN: 134235W



*N. Nanavati*  
13/02/2025  
CA NITESH SHIRISHCHANDRA NANAVATI  
Proprietor  
Membership No.: 143769  
UDIN: 25143769BMSBWS2000