

25 January 2024

To,
Corporate Relation Department
BSE Limited,
P. J. Towers, 1st Floor,
Dalal Street, New Trading Ring,
Rotunda Building, Fort,
MUMBAI – 400 001.

REF: COMPANY CODE NO. 500422.

<u>SUB</u>: <u>Un-audited Financial Results for the quarter and nine months ended 31</u> December 2023

Dear Sir,

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we are submitting herewith statement of Un-audited Financial Results of the company for the quarter and nine months ended 31 December 2023 duly signed by Mr. Mahesh S. Rananavre, Whole Time Director, along with copy of Limited Review Report of the Auditors on the same in the prescribed format.

The results are being reviewed by the Audit Committee and taken on record by the Board of Directors in their respective meetings held on 25 January 2024 The Board meeting was commenced at IST 12.30 and concluded at IST 13.15

These results are also being placed at the web-site of Company (www.transchem.net).

The Trading Window for the shares of the Company that was closed for designated persons since 01 January 2024 will reopen on 27 January 2024 after 48 hours of the declaration of results.

Please take the same on record.

Thanking you,

Yours faithfully,

For TRANSCHEM LIMITED

(Neeraja Karandikar) Company Secretary

ACS- 10130 Encl: As above.



SPML & Associates

Chartered Accountants

Limited Review Report on Unaudited financial results of Transchem Limited for the Quarter ended 31st December 2023 and year to date results for the period from 1st April 2023 to 31st December 2023 Pursuant to the Regulation 33 of the Securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to The Board of Directors of Transchem Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of Transchem Limited ('the Company') for the quarter ended 31 December 2023 and year to date for the period from 01 April 2023 to 31 December 2023 (the "Statement"), attached herewith, 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 Regulation")
- 2. This Statement which is the responsibility of the Company's Management and approved by the 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

RN: 136549W & MUMBAI

For S P M L & Associates Chartered Accountants

Charter da l'accountants

Firm's Registration No.136549W

Gautam Jain

Partner

Membership No. 449094

UDIN: 24449094BKAHPP8420

Place: Mumbai

Date: January 25, 2024



TRANSCHEM LIMITED

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31 December 2023

(₹ in Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 December 2023 (Unaudited)	30 September 2023 (Unaudited)	31 December 2022 (Unaudited)	31 December 2023 (Unaudited)	31 December 2022 (Unaudited)	31 March 2023 (Audited)
	a) Income from operations	-	-	-	-		_
	b) Other income	201.95	168.68	104.57	523.40	321.27	424.45
	Total Income	201.95	168.68	104.57	523.40	321.27	424.45
2	Expenses						
	a) Employee benefit expenses	22.01	22.92	23.06	66.38	69.11	91.62
	b) Depreciation and amortisation expenses	0.21	0.20	0.20	0.61	0.59	0.78
	c) Finance cost	0.01	_	0.01	0.01	0.02	0.06
	d) Other expenses	27.63	15.96	17.67	61.88	55.56	81.58
	Total Expenses	49.86	39.08	40.94	128.88	125.28	174.04
3	Profit / (Loss) before exceptional items (1-2)	152.09	129.60	63.63	394.52	195.99	250.41
4	Exceptional Items	-	-	-		-	-
5	Profit / (Loss) before tax (3-4)	152.09	129.60	63.63	394.52	195.99	250.41
6	Tax expense						200112
	a) Current Tax	38.51	32.88	16.29	99.57	50.84	64.46
	b) Income Tax earlier years	30.31	-	62.24	-	62.24	62.24
	Total Tax Expenses	38.51	32.88	78.53	99.57	113.08	126.70
7	Net Profit / (Loss) for the period/year (5-6)	113.58	96.72	(14.90)	294.95	82.91	123.71
8	Other comprehensive income (OCI) (Net of tax)	110.00	70.72	(14.70)	274.73	02.71	120.71
	Items that will not be reclassified to profit or loss						
	- Re-measurement gain/ (losses) on defined	(0.63)	(0.64)	0.81	(1.90)	2.42	(2.53)
	benefit plans	(0.03)	(0.04)	0.01	(1.90)	2.42	(2.55)
	- Net gain / (loss) on investments designated at	138.74	154.47	24.29	304.96	(126.03)	(167.00)
	FVTOCI	150.71	151.17	21.29	304.20	(120.03)	(107.00)
9	Total comprehensive income for the period	251.69	250.55	10.20	598.01	(40.70)	(45.82)
	(net of tax) (7+8)				0,000	()	(10102)
10	Paid-up Equity Share Capital	1,224.00	1,224.00	1,224.00	1,224.00	1,224.00	1,224.00
	(Face value ₹10 per share)					3 /1	
11	Other Equity	NA	NA	NA	NA	NA	5,360.22
	Earning per share (EPS) (in ₹) (not annualised)						
	i) Basic EPS	0.93	0.79	(0.12)	2.41	0.68	1.01
	ii) Diluted EPS	0.93	0.79	(0.12)	2.41	0.68	1.01

Notes

- 1 The above unaudited financial results of Transchem Limited ('the Company') for the quarter and nine months ended 31 December 2023 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 25 January 2024 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and nine months ended 31 December 2023.
- During the nine months ended 31 December 2023 and financial year 2022-23, the Company does not have revenue from operations and hence for the purpose of disclosure of segment information, the Company does not have a business segment. Further, the Company operates in India and accordingly no disclosures are required under secondary segment reporting.
- 3 The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.
- 4 The previous periods numbers have been regrouped/ rearranged wherever necessary to confirm the current period presentation.

RED ACCOUNT

Mahesh Suresh Rananavre

Whole Time Director DIN:08296631

Place: Thane Date: 25 January 2024

CIN: L24100MH1976PLC019327

Regd. Office: 304, Ganatra Estate, Pokhran Road No. 1, Khopat, Thane (W) 400 601.

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