Chemplast Sanmar Limited

Regd Office:
9 Cathedral Road
Chennai 600 086 India
Tel + 91 44 2812 8500
E-mail: csl@sanmargroup.com
www.chemplastsanmar.com
CIN L24230TN1985PLC011637

4th November, 2026

BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 Scrip Code - 543336	National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Mumbai- 400 051 Scrip Symbol: CHEMPLASTS

Dear Sir/Madam,

Sub: Outcome of Board Meeting - Approval of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2026

In continuation of our earlier letter dated 28th October, 2026 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the Unaudited Standalone as well as Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2026 together with the Limited Review Report on the above by the Statutory Auditors of the Company.

The above have been duly approved by the Board of Directors at its meeting held today, which commenced at 2.00 P.M and concluded at 3.45 P.M

This is for your information and records.

Thanking you,

Yours faithfully,

For CHEMPLAST SANMAR LIMITED

PADMANABHAN SRINIVASAN
Digitally signed by PADMANABHAN SRINIVASAN
Date: 2026.11.04 15:52:32 +05'30'

P Srinivasan
Company Secretary & Compliance Officer
Memb. No. ACS 10129

B S R & Co. LLP
Chartered Accountants

KRM Tower, 1st and 2nd Floors
No. 1, Harrington Road, Chetpet
Chennai – 600 031, India
Telephone: +91 44 4608 3100
Fax: +91 44 4608 3199

Limited Review Report on unaudited standalone financial results of Chemplast Sanmar Limited for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Chemplast Sanmar Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Chemplast Sanmar Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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. 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 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022



K Sudhakar
Partner
Membership No.: 214150
UDIN:26214150WXFAMD7601

Chennai
04 November 2026

CHEMPLAST SANMAR LIMITED
Regd.Office: 9, Cathedral Road, Chennai - 600 086
Tel: 91 44 2812 8500
Website: www.chemplastsanmar.com E-mail id: grd@sanmargroup.com
CIN: L24230TN1985PLC011637

Unaudited Standalone Financial Results for the Quarter and Half-Year Ended 30th September 2026

(Rs. in Crores)

S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from operations**	622.14	592.32	558.12	1,214.46	1,053.40	2,169.98
2	Other income	3.74	2.84	2.98	6.58	8.36	14.57
3	**Total Income (1+2)**	**625.88**	**595.16**	**561.10**	**1,221.04**	**1,061.76**	**2,184.55**
4	**Expenses**						
	a) Cost of materials consumed	230.67	321.60	208.36	552.27	497.30	895.08
	b) Purchase of stock-in-trade	69.98	34.20	94.49	104.18	97.08	127.47
	c) Changes in inventories of stock-in-trade, finished goods and work-in-progress	29.93	(58.50)	(24.00)	(28.57)	(101.34)	22.64
	d) Employee benefits expense	44.25	49.34	43.73	93.59	84.79	179.08
	e) Finance costs	31.09	28.69	27.99	59.78	54.36	106.91
	f) Depreciation and amortisation expense	40.68	46.75	38.01	87.43	77.18	156.38
	g) Other expenses	194.92	238.65	217.59	433.57	435.66	837.54
	Total Expenses	**641.52**	**660.73**	**606.17**	**1,302.25**	**1,145.03**	**2,325.10**
5	**Profit/(Loss) before exceptional items and tax (3 - 4)**	**(15.64)**	**(65.57)**	**(45.07)**	**(81.21)**	**(83.27)**	**(140.55)**
6	Exceptional items [Refer Note 5]	-	-	-	-	-	(898.00)
7	**Profit/(Loss) before tax (5 + 6)**	**(15.64)**	**(65.57)**	**(45.07)**	**(81.21)**	**(83.27)**	**(1,038.55)**
8	Tax expense						
	Current tax	-	-	-	-	-	-
	Deferred tax	(4.16)	(16.28)	(9.54)	(20.44)	(19.32)	(35.16)
	Total	**(4.16)**	**(16.28)**	**(9.54)**	**(20.44)**	**(19.32)**	**(35.16)**
9	**Profit/(Loss) after tax (7 - 8)**	**(11.48)**	**(49.29)**	**(35.53)**	**(60.77)**	**(63.95)**	**(1,003.39)**
10	Other comprehensive income						
	Items that will not be reclassified to profit or loss in subsequent periods						
	Re-measurement of defined benefit plans	0.03	0.03	(0.12)	0.06	(0.25)	0.24
	Income Tax expense relating to remeasurement of defined benefit plans	(0.01)	(0.01)	0.03	(0.02)	0.06	(0.06)
	Other Comprehensive Income for the period / year	**0.02**	**0.02**	**(0.09)**	**0.04**	**(0.19)**	**0.18**
11	**Total comprehensive income (9 + 10)**	**(11.46)**	**(49.27)**	**(35.62)**	**(60.73)**	**(64.14)**	**(1,003.21)**
12	Paid-up equity share capital (Face value of Rs 5 each)	79.06	79.06	79.06	79.06	79.06	79.06
13	Other equity excluding revaluation reserve						1,697.80
14	Other equity						3,114.41
15	Earnings per share (in Rs) - not annualised for periods other than March 31, 2026						
	a. Basic	(0.73)	(3.12)	(2.25)	(3.84)	(4.04)	(63.46)
	b. Diluted	(0.73)	(3.12)	(2.25)	(3.84)	(4.04)	(63.46)

B S R & Co. LLP Chartered Accountants

CHEMPLAST SANMAR LIMITED No. 9 CATHEDRAL ROAD CHENNAI 600 086

CHEMPLAST SANMAR LIMITED
Regd.Office: 9, Cathedral Road, Chennai - 600 086
Tel: 91 44 2812 8500
Website: www.chemplastsanmar.com E-mail id: grd@sanmargroup.com
CIN: L24230TN1985PLC011637

Unaudited Standalone Balance Sheet as at 30th September 2026

(Rs. in Crores)

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	3,469.90	3,383.50
Capital work-in-progress	298.16	335.62
Other Intangible assets	2.74	4.12
Right-of-use assets	21.75	22.33
Investments in subsidiary	657.68	657.68
Financial assets		
(i) Investments	5.39	5.39
(ii) Other financial assets	29.49	32.16
Non-current tax assets (net)	8.78	7.21
Other non-current assets	37.05	39.70
	4,530.94	**4,487.71**
Current assets		
Inventories	486.17	391.40
Financial assets		
(i) Trade receivables	145.68	169.80
(ii) Cash and cash equivalents	265.13	275.86
(iii) Bank balance other than (ii) above	33.52	32.88
(iv) Loans	87.28	34.34
(v) Derivative assets	-	29.94
(vi) Other financial assets	19.21	20.81
Other current assets	115.05	135.84
	1,152.04	**1,090.87**
Total assets	**5,682.98**	**5,578.58**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	79.06	79.06
Other Equity	3,053.68	3,114.41
Total Equity	**3,132.74**	**3,193.47**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	714.23	688.38
(ii) Other financial liabilities	35.12	37.50
Deferred tax liabilities (net)	297.02	317.44
Other non-current liabilities	10.59	10.47
	1,056.96	**1,053.79**
Current liabilities		
Financial liabilities		
(i) Borrowings	468.34	491.50
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	15.26	7.87
- Total outstanding dues of creditors other than micro enterprises and small enterprises	781.08	581.37
(iii) Derivative liabilities	1.15	-
(iv) Other financial liabilities	164.84	165.61
Other current liabilities	38.45	62.22
Provisions	6.85	5.44
Current tax liabilities (net)	17.31	17.31
	1,493.28	**1,331.32**
Total liabilities	**2,550.24**	**2,385.11**
Total equity and liabilities	**5,682.98**	**5,578.58**

S.R. & Co. LLP Chartered Accountants

CHEMPLAST SANMAR LIMITED No. 9 CATHEDRAL ROAD CHENNAI 600 086

CHEMPLAST SANMAR LIMITED
Regd.Office: 9, Cathedral Road, Chennai - 600 086
Tel: 91 44 2812 8500
Website: www.chemplastsanmar.com E-mail id: grd@sanmargroup.com
CIN: L24230TN1985PLC011637

Unaudited Standalone Cash Flow Statement for the half-year ended 30th September 2026

(Rs. in Crores)

S.No.	Particulars	Half year Ended	
		30-09-2026 (Unaudited)	30-09-2025 (Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**		
	NET PROFIT / (LOSS) BEFORE TAX	(81.21)	(83.27)
	Adjustments for:		
	Depreciation and Amortisation expense	87.43	77.18
	Finance costs	59.78	54.36
	(Profit) / Loss on sale of property, plant and equipment (Net)	0.24	(0.02)
	Interest income on financial assets at amortised cost	(6.40)	(7.64)
	Difference in fair value of derivative instruments	31.10	(23.55)
	Unrealised (gain) / loss of foreign exchange transactions	(25.49)	19.82
	OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES	**65.45**	**36.88**
	Adjustments for changes in:		
	Inventories	(94.77)	(130.22)
	Trade and other receivables	48.92	36.17
	Trade and other payables	201.94	(79.11)
	CASH GENERATED FROM / (USED IN) OPERATIONS	**221.54**	**(136.28)**
	Income taxes paid (Net of refunds)	(1.57)	(2.08)
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES	**219.97**	**(138.36)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Investment made in Equity Shares	-	(5.35)
	Inter corporate deposit / loan - given to subsidiary	(100.00)	-
	Receipt of inter corporate deposit / loan given	50.00	-
	Purchase of property, plant and equipment	(134.52)	(197.98)
	Proceeds from sale of property, plant and equipment	0.01	0.03
	Deposits (placed) / realised (Net) (including margin deposit)	(1.63)	16.71
	Interest received	4.41	7.66
	NET CASH FROM / (USED IN) INVESTING ACTIVITIES	**(181.73)**	**(178.93)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Proceeds from long-term borrowings	110.00	152.35
	Repayment of long-term borrowings	(50.32)	(33.90)
	Proceeds from short-term borrowings	714.61	659.14
	Repayment of short-term borrowings	(765.06)	(592.91)
	Payment of lease liability	-	(1.14)
	Interest and finance charges paid	(58.20)	(51.15)
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES	**(48.97)**	**132.39**
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	**(10.73)**	**(184.90)**
	Cash and cash equivalents at the beginning of the period	275.86	404.39
	Cash and cash equivalents at the end of the period	265.13	219.49

BSR & Co. LLP Chartered Accountants

CHEMPLAST SANMAR LIMITED No. 9 CATHEDRAL ROAD CHENNAI 600 086

CHEMPLAST SANMAR LIMITED

Notes to Unaudited Standalone Financial Results for the Quarter and Half-Year Ended 30th September 2026

1 In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, this Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2026 ("Unaudited Standalone Financial Results") of Chemplast Sanmar Limited (the "Company") has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04th November 2026. The statutory auditors have carried out a limited review for the quarter and half year ended 30th September 2026 and have issued an unmodified review report thereon.

2 The Unaudited Standalone Financial Results of the Company have 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The Company's operations predominantly relate to manufacture and sale of Speciality Chemicals. As the Company's business activity falls within a single business segment viz 'Speciality Chemicals' and the sales substantially being in the domestic market, and as such there is no other separate reportable segment as per Ind AS 108 "Operating Segments". The Company has disclosed the segment information in the consolidated financial results.

4 During the current quarter, a minor fire incident occurred at the Ethylene Di-Chloride (EDC) manufacturing plant of the Company's Karaikal facility, Puducherry, resulting in temporary disruption of operations at the affected plant. The plant re-commenced its operations effective 25th September 2026 upon implementation of all necessary corrective and restoration measures. In this regard, the Company has recorded necessary accounting adjustments in these financial results in respect of damaged assets. The process of insurance survey and related assessment of loss is currently in progress and pending completion of this process, insurance claim recovery has not been recognized in these financial results for the quarter and six months ended 30th September 2026.

5 The Company's wholly owned subsidiary - CCVL is engaged in the production and sale of Suspension PVC (S-PVC). Pursuant to significant regulatory and market developments in the last few months and including non notification of and consequent dropping of the expected anti-dumping duty on S-PVC, removal of customs duty on import of S-PVC, significant reduction in S-PVC prices on account of low priced imports and raw material price volatility due to West-Asia crisis, the Company had revised its budgets / cash flow projections and had done a detailed evaluation of the carrying value of its investment in CCVL as at 31st March 2026 with the help of an independent valuer. Based on such evaluation, the Company had recorded an impairment provision of ₹ 898 Crores as an exceptional item for the year ended 31st March 2026.

6 This Unaudited Standalone Financial Results is also available on the stock exchange websites **www.bseindia.com** and **www.nseindia.com** and on our website **www.chemplastsanmar.com**.



For and on behalf of the Board
Chemplast Sanmar Limited

S Ganeshkumar
Managing Director
DIN : 00088163

Vijay Sankar
Chairman
DIN : 00007875

Place : Chennai
Date : 04th November 2026



B S R & Co. LLP
Chartered Accountants

KRM Tower, 1st and 2nd Floors
No. 1, Harrington Road, Chetpet
Chennai – 600 031, India
Telephone: +91 44 4608 3100
Fax: +91 44 4608 3199

Limited Review Report on unaudited consolidated financial results of Chemplast Sanmar Limited for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Chemplast Sanmar Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Chemplast Sanmar Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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, 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. 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.

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

4. The Statement includes the results of the following entities:

(i) Chemplast Sanmar Limited ('Parent') and

(ii) Chemplast Cuddalore Vinyls Limited ('Subsidiary').

Limited Review Report *(Continued)*

Chemplast Sanmar Limited

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, 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 **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



K Sudhakar

Partner

Membership No.: 214150

UDIN:26214150UDOJGJ6844

Chennai

04 November 2026

CHEMPLAST SANMAR LIMITED
Regd.Office: 9, Cathedral Road, Chennai - 600 086
Tel: 91 44 2812 8500
Website: www.chemplastsanmar.com E-mail id: grd@sanmargroup.com
CIN: L24230TN1985PLC011637

Unaudited Consolidated Financial Results for the Quarter and Half-Year Ended 30th September 2026

(Rs. in Crores)

S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from operations**	**1,323.21**	**1,124.66**	**1,033.20**	**2,447.87**	**2,133.10**	**4,223.79**
2	Other income	3.64	2.53	6.99	6.17	15.99	28.14
3	**Total Income (1+2)**	**1,326.85**	**1,127.19**	**1,040.19**	**2,454.04**	**2,149.09**	**4,251.93**
4	**Expenses**						
	a) Cost of materials consumed	791.90	912.64	649.37	1,704.54	1,361.78	2,550.79
	b) Changes in inventories of finished goods and work-in-progress	80.91	(66.15)	(5.55)	14.76	14.73	122.70
	c) Employee benefits expense	66.43	73.25	64.75	139.68	129.87	264.93
	d) Finance costs	68.27	59.22	60.33	127.49	119.53	235.39
	e) Depreciation and amortisation expense	55.13	61.02	52.10	116.15	105.38	213.15
	f) Other expenses	272.72	319.47	281.38	592.19	566.40	1,087.46
	Total Expenses	**1,335.36**	**1,359.45**	**1,102.38**	**2,694.81**	**2,297.69**	**4,474.42**
5	**Profit/(Loss) before exceptional items and tax (3 - 4)**	**(8.51)**	**(232.26)**	**(62.19)**	**(240.77)**	**(148.60)**	**(222.49)**
6	Exceptional items (refer note 5)	-	-	-	-	-	(149.92)
7	**Profit/(Loss) before tax (5 + 6)**	**(8.51)**	**(232.26)**	**(62.19)**	**(240.77)**	**(148.60)**	**(372.41)**
8	Tax Expense						
	Current tax	-	-	-	-	-	-
	Deferred tax	(3.06)	(56.68)	(11.15)	(59.74)	(33.31)	(92.54)
	Total	**(3.06)**	**(56.68)**	**(11.15)**	**(59.74)**	**(33.31)**	**(92.54)**
9	**Profit/(Loss) after tax (7 - 8)**	**(5.45)**	**(175.58)**	**(51.04)**	**(181.03)**	**(115.29)**	**(279.87)**
10	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss in subsequent periods						
	Re-measurement of defined benefit plans	0.08	0.06	(0.24)	0.14	(0.49)	0.52
	Income Tax expense relating to remeasurement of defined benefit plans	(0.02)	(0.02)	0.06	(0.04)	0.12	(0.13)
	Other Comprehensive Income for the period / year	**0.06**	**0.04**	**(0.18)**	**0.10**	**(0.37)**	**0.39**
11	**Total comprehensive income (9 + 10)**	**(5.39)**	**(175.54)**	**(51.22)**	**(180.93)**	**(115.66)**	**(279.48)**
12	Paid-up equity share capital (Face value of Rs 5 each)	79.06	79.06	79.06	79.06	79.06	79.06
13	Other equity excluding revaluation reserve						(179.13)
14	Other equity						1,675.57
15	Earnings per share (in Rs) - not annualised for periods other than March 31, 2026						
	a. Basic	(0.34)	(11.10)	(3.21)	(11.45)	(7.22)	(17.70)
	b. Diluted	(0.34)	(11.10)	(3.21)	(11.45)	(7.22)	(17.70)

CHEMPLAST SANMAR LIMITED No. 9 CATHEDRAL ROAD CHENNAI 600 086

CHEMPLAST SANMAR LIMITED
Regd.Office: 9, Cathedral Road, Chennai - 600 086
Tel: 91 44 2812 8500
Website: www.chemplastsanmar.com E-mail id: grd@sanmargroup.com
CIN: L24230TN1985PLC011637

Unaudited Consolidated Balance Sheet as at 30th September 2026

(Rs. in Crores)

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	4,339.57	4,274.16
Capital work-in-progress	301.30	341.39
Other Intangible assets	2.74	4.12
Right-of-use assets	106.61	107.69
Financial assets		
(i) Investments	7.65	7.65
(ii) Other financial assets	40.95	45.41
Non-current tax assets (net)	14.14	11.01
Other non-current assets	47.11	42.35
	4,860.07	**4,833.78**
Current assets		
Inventories	617.22	601.68
Financial assets		
(i) Trade receivables	81.61	92.22
(ii) Cash and cash equivalents	430.44	430.39
(iii) Bank balance other than (ii) above	105.28	102.51
(iv) Derivative assets	3.51	87.24
(v) Other financial assets	31.79	23.94
Other current assets	150.14	143.47
	1,419.99	**1,481.45**
Total assets	**6,280.06**	**6,315.23**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	79.06	79.06
Other Equity	1,494.64	1,675.57
Total Equity	**1,573.70**	**1,754.63**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	1,006.93	1,104.95
(ii) Other financial liabilities	38.65	41.33
Deferred tax liabilities (net)	379.10	438.82
Other non-current liabilities	37.02	37.70
	1,461.70	**1,622.80**
Current liabilities		
Financial liabilities		
(i) Borrowings	741.51	846.89
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	18.04	12.39
- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,151.94	1,624.91
(iii) Other financial liabilities	253.71	222.78
Other current liabilities	52.72	92.30
Provisions	9.43	121.22
Current tax liabilities (net)	17.31	17.31
	3,244.66	**2,937.80**
Total liabilities	**4,706.36**	**4,560.60**
Total equity and liabilities	**6,280.06**	**6,315.23**

BSR & Co. LLP Chartered Accountants

CHEMPLAST SANMAR LIMITED No. 9 CATHEDRAL ROAD CHENNAI 600 086

CHEMPLAST SANMAR LIMITED
Regd.Office: 9, Cathedral Road, Chennai - 600 086
Tel: 91 44 2812 8500
Website: www.chemplastsanmar.com E-mail id: grd@sanmargroup.com
CIN: L24230TN1985PLC011637

Unaudited Consolidated Cash Flow Statement for the Half-Year Ended 30th September 2026

(Rs. in Crores)

S.No.	Particulars	Half year Ended	
		30-09-2026 (Unaudited)	30-09-2025 (Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**		
	NET PROFIT / (LOSS) BEFORE TAX	(240.77)	(148.60)
	Adjustments for:		
	Depreciation and Amortisation expense	116.15	105.38
	Finance costs	127.49	119.53
	(Profit) / Loss on sale of property, plant and equipment (Net)	0.24	(0.02)
	Interest income on financial assets at amortised cost	(5.21)	(14.48)
	Difference in fair value of derivative instruments	83.73	(54.74)
	Unrealised (gain) / loss of foreign exchange transactions	(67.14)	50.09
	Government grant income	(0.79)	(0.79)
	OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES	**13.70**	**56.37**
	Adjustments for changes in:		
	Inventories	(15.54)	(36.72)
	Trade and other receivables	2.96	57.60
	Trade and other payables	460.33	53.15
	CASH GENERATED FROM / (USED IN) OPERATIONS	**461.45**	**130.40**
	Income taxes paid (net of refunds)	(3.14)	(3.97)
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES	**458.31**	**126.43**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Investment made in equity shares	-	(7.61)
	Purchase of property, plant and equipment	(146.66)	(201.11)
	Proceeds from sale of property, plant and equipment	0.01	0.03
	Deposits (placed) / realised (Net) (including margin deposit)	(3.07)	52.68
	Interest received	5.81	14.01
	NET CASH FROM / (USED IN) INVESTING ACTIVITIES	**(143.91)**	**(142.00)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Proceeds from long-term borrowings	110.01	152.35
	Repayment of long-term borrowings	(246.87)	(93.75)
	Proceeds from Short term borrowings	1,566.90	1,262.95
	Repayment of Short term borrowings	(1,624.57)	(1,287.63)
	Payment of lease liability	-	(1.14)
	Interest and finance charges paid	(119.82)	(119.60)
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES	**(314.35)**	**(86.82)**
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	**0.05**	**(102.39)**
	Cash and cash equivalents at the beginning of the period	430.39	554.83
	Cash and cash equivalents at the end of the period	430.44	452.44

B S R & Co. LLP * Chartered Accountants *

CHEMPLAST SANMAR LIMITED No. 9 CATHEDRAL ROAD CHENNAI 600 086

CHEMPLAST SANMAR LIMITED
Regd.Office: 9, Cathedral Road, Chennai - 600 086
Tel: 91 44 2812 8500
Website: www.chemplastsanmar.com E-mail id: grd@sanmargroup.com
CIN: L24230TN1985PLC011637

Unaudited Consolidated Segment wise Revenue, Results, Segment Assets, Segment Liabilities and Capital Employed

(Rs. in Crores)

	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**SEGMENT REVENUE**						
	Specialities	622.14	592.32	558.12	1214.46	1053.40	2,169.98
	Commodity	724.84	616.73	542.01	1341.57	1188.09	2,261.64
	Un-allocable operating income	-	-	-	-	-	-
	Total	**1,346.98**	**1,209.05**	**1,100.13**	**2,556.03**	**2,241.49**	**4,431.62**
	Inter segment revenue	(23.77)	(84.39)	(66.93)	(108.16)	(108.39)	(207.83)
	Total revenue from operations	**1,323.21**	**1,124.66**	**1,033.20**	**2,447.87**	**2,133.10**	**4,223.79**
2	**SEGMENT RESULTS**						
	Specialities	(15.64)	(65.57)	(45.07)	(81.21)	(83.27)	(140.55)
	Commodity	6.64	(166.40)	(17.82)	(159.76)	(65.81)	(82.79)
	Total	**(9.00)**	**(231.97)**	**(62.89)**	**(240.97)**	**(149.08)**	**(223.34)**
	Exceptional Items						
	Specialities						
	Commodity						(149.92)
	Other net un-allocable income / (expense) and inter segment eliminations	0.49	(0.29)	0.70	0.20	0.48	0.85
	Profit/(Loss) before Tax	**(8.51)**	**(232.26)**	**(62.19)**	**(240.77)**	**(148.60)**	**(372.41)**
3	**SEGMENT ASSETS**						
	Specialities	5,024.01	4,961.33	4,916.57	5,024.01	4,916.57	4,920.55
	Commodity	1,468.13	1,619.90	1,607.50	1,468.13	1,607.50	1,559.59
	Other un-allocable assets	-	-	-	-	-	-
	Inter segment assets	(212.06)	(263.84)	(50.76)	(212.06)	(50.76)	(164.91)
	Total	**6,280.08**	**6,317.39**	**6,473.31**	**6,280.08**	**6,473.31**	**6,315.23**
4	**SEGMENT LIABILITIES**						
	Specialities	2,549.10	2,475.45	2,340.43	2,549.10	2,340.43	2,385.11
	Commodity	2,369.34	2,526.69	2,230.87	2,369.34	2,230.87	2,340.40
	Other un-allocable liabilities	-	-	-	-	-	-
	Inter segment liabilities	(212.06)	(263.84)	(50.76)	(212.06)	(50.76)	(164.91)
	Total	**4,706.38**	**4,738.30**	**4,520.54**	**4,706.38**	**4,520.54**	**4,560.60**
5	**CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)**						
	Specialities	2,474.91	2,485.88	2,576.14	2,474.91	2,576.14	2,535.44
	Commodity	(901.21)	(906.79)	(623.37)	(901.21)	(623.37)	(780.81)
	Other un-allocable assets net of liabilities	-	-	-	-	-	-
	Total	**1,573.70**	**1,579.09**	**1,952.77**	**1,573.70**	**1,952.77**	**1,754.63**

Operating segments are those components of the business whose operating results are regularly reviewed by the management to make decisions for performance assessment and resource allocation. Segment performance is evaluated based on the profit or loss of reportable segment and is measured consistently. The Operating segments have been identified on the basis of the nature of products.

a. Segment revenue represents revenue from operations directly identifiable with / allocable to the segment including inter-segment revenue.

b. Expenses that are directly identifiable with / allocable to segments are considered for determining the segment result. Expenses which relate to the Group as a whole and not allocable to segments are included under unallocable expenditure.

c. Income which relates to the Group as a whole and not allocable to segments is included in unallocable income.

d. Segment result includes margins on inter-segment sales which are reduced in arriving at the profit before tax of the Group.

e. Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable assets and liabilities represent the assets and liabilities that relate to the Group as a whole and not allocable to any segment.





CHEMPLAST SANMAR LIMITED

Notes to Unaudited Consolidated Financial Results for the Quarter and Half-Year Ended 30th September 2026

1 In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30th September 2026 ("Unaudited Consolidated Financial Results") of Chemplast Sanmar Limited (the "Holding Company" or the "Company") and Chemplast Cuddalore Vinyls Limited, its wholly owned subsidiary (the Holding company and its Subsidiary together referred to as the "Group") has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04th November 2026. The statutory auditors have carried out a limited review for the quarter and half year ended 30th September 2026 and have issued an unmodified review report thereon.

2 The Unaudited Consolidated Financial Results of the Group have 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The Board of Directors of the Holding Company, who have been identified as the Chief Operating Decision Maker (CODM), evaluates the Group's performance, allocate resources based on the analysis of the various performance indicators of the Group into manufacture and sale of speciality chemicals and commodity chemicals as per the requirement of Ind AS 108 "Operating Segments".

4 During the current quarter, a minor fire incident occurred at the Ethylene Di-Chloride (EDC) manufacturing plant of the Company's Karaikal facility, Puducherry, resulting in temporary disruption of operations at the affected plant. The plant re-commenced its operations effective 25th September 2026 upon implementation of all necessary corrective and restoration measures. In this regard, the Company has recorded necessary accounting adjustments in these financial results in respect of damaged assets. The process of insurance survey and related assessment of loss is currently in progress and pending completion of this process, insurance claim recovery has not been recognized in these financial results for the quarter and six months ended 30th September 2026.

5 Pursuant to the West-Asia crisis and anticipated challenges in availability of raw materials, the Subsidiary Company had entered into certain non-cancellable procurement arrangements in March 2026 that were onerous in nature. In view of the applicable accounting standards, the Subsidiary Company had recorded an aggregate charge of ₹ 149.92 Crores as exceptional items for the year ended 31st March, 2026, comprising provision for onerous contracts amounting to ₹ 113.77 Crores and related writedown of ₹ 36.15 Crores in the carrying value of raw materials to the levels corresponding to the expected net realizable value of finished goods.

6 This Unaudited Consolidated Financial Results is also available on the stock exchange websites **www.bseindia.com** and **www.nseindia.com** and on our website **www.chemplastsanmar.com**.

BSR & Co. LLP Chartered Accountants

For and on behalf of the Board
Chemplast Sanmar Limited

S Ganeshkumar
Managing Director
DIN : 00088163

Vijay Sankar
Chairman
DIN : 00007875

Place : Chennai
Date : 04th November 2026

CHEMPLAST SANMAR LIMITED No. 9 CATHEDRAL ROAD CHENNAI 600 086