



KEMISTAR CORPORATION LTD.

CIN No. : L24233GJ1994PLCO22845

604, Manas Complex, Jodhpur Cross Road, Satellite, Ahmedabad-380015,
Gujarat, India. **Ph** : 079-40055700 / 9924401888 **Email** : kemistarbse@gmail.com

May 30, 2026

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 Saturday, May, 30, 2026 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 audited Financial Results along with Audit Report issued by the Statutory Auditor of the Company for the quarter and year ended on 31st March, 2026.
2. Appointment of Ms. Aesha Mashru as an Internal Auditor of the company for Financial Year 2026-27.

The details required under the SEBI Circulars are enclosed as Annexure A for your records. This is for your information and records.

Name	Aesha Mashru
Reason for Change viz.	Appointment of Ms. Aesha Mashru, Company Secretary, Ahmedabad as an Internal Auditor of the Company.
Date of Appointment	30 th May, 2026
Term of Appointment	Internal Audit Report : For F.Y. 2026-27
Brief Profile	Company Secretary
Disclosure of relations between Director	NA

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						
Reg. Off.: 604, Manas Complex, Jodhpur Cross Road, Satellite, Ahmedabad-380015						
CIN : L24233GJ1994PLC022845						
(Rs. in Lakhs; Except Face Value of Shares and EPS)						
Consolidated Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2026						
Sr. No.	Particulars	Quarter Ended			Year to date	
		31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	Revenue from Operations	1,005.29	547.91	702.72	2,696.39	1,814.20
2	Other Income	2.55	0.63	25.48	5.86	77.30
3	Total Revenue (1 + 2)	1,007.84	548.54	728.20	2,702.25	1,891.50
4	Expenses:					
	Cost of Materials Consumed	1.72	-	-	1.72	-
	Purchases of Stock-in-Trade	945.97	488.24	555.21	2,433.63	1,444.47
	Changes in inventories of finished goods work-in-progress	(68.60)	(31.79)	45.82	(112.21)	51.53
	Employee benefits expense	35.84	35.98	19.66	120.41	113.11
	Finance costs	(16.09)	16.12	4.41	19.08	17.02
	Depreciation and amortisation expense	8.61	8.38	9.25	33.74	40.21
	Other expenses	38.72	30.26	54.16	130.77	151.08
	Excise Duty on Sales	-	-	-	-	-
	Total expenses	946.17	547.19	688.51	2,627.12	1,817.42
5	Profit before exceptional and extraordinary items and tax (3)	61.67	1.35	39.69	75.13	74.08
6	Exceptional items	-	-	-	-	-
7	Profit before extraordinary items and tax (5 - 6)	61.67	1.35	39.69	75.13	74.08
8	Extraordinary items	-	-	-	-	-
9	Profit before tax (7 - 8)	61.67	1.35	39.69	75.13	74.08
10	Tax expense : (a+b+c)	19.32	-	11.17	19.32	13.98
	(a) Current tax	19.61	-	11.89	19.61	14.70
	(b) Deferred tax	(0.29)	-	(0.72)	(0.29)	(0.72)
	(c) Income Tax for earlier years	-	-	-	-	-
11	Profit for the period from continuing operations	42.35	1.35	28.52	55.81	60.10
12	Profit from discontinuing operations	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-
14	Profit from Discontinuing operations (after tax) (12-13)	-	-	-	-	-
15	Profit for the period (11 + 14)	42.35	1.35	28.52	55.81	60.10
16	Share of Profit of Associates					
	Minority Interest					
17	Profit for the period (15 + 16)	42.35	1.35	28.52	55.81	60.10
18	Other Comprehensive Income (Net of Tax)					
19	Total Comprehensive Income (After Tax) (17 + 18)	42.35	1.35	28.52	55.81	60.10
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	1075.94	1075.94	1075.94	1075.94	1,075.94
	Reserves excluding Revaluation Reserve				815.38	767.67
21	Earnings per equity share:					
	(1) Basic	0.394	0.013	0.265	0.52	0.56
	(2) Diluted	0.394	0.013	0.265	0.52	0.56

- The consolidated financial results for the quarter ended and Year ended on March 31, 2026 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 audit of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015 and have issued a unmodified report on these results.
- 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 May 30, 2026.

Date: 30.05.2026
Place: Ahmedabad

For, KEMISTAR CORPORATION LIMITED


KEMISTAR CORPORATION LIMITED
AHMEDABAD
 Managing Director
 DIN.: 01157786

KEMISTAR CORPORATION LIMITED
 Reg. Off.: 604, Manas Complex, Jodhpur Cross Road, Satellite, Ahmedabad-380015
 (CIN-L24233GJ1994PLC022845)

CONSOLIDATED BALANCE SHEET AS AT March 31, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As At March 31, 2026	As At March 31, 2025
I. ASSETS		
1 NON-CURRENT ASSETS		
a) Property, Plant and Equipment	476.62	507.38
b) Capital Work in Progress	959.64	827.52
c) Goodwill	913.62	913.62
d) Financial Assets		
i. Loans	22.52	22.17
e) Deferred tax assets (net)	07.71	07.36
f) Other Non-Current Assets	14.49	18.58
Total non-current assets	2394.61	2296.64
2 CURRENT ASSETS		
a) Inventories	353.55	243.05
b) Financial Assets		
i. Investment	23.47	45.18
ii. Trade Receivables	853.79	174.27
iii. Cash and Bank Balances		
a) Cash and Cash Equivalents	53.83	27.00
iv. Loans	39.87	36.58
v. Other Financial Assets	53.25	70.37
d) Other Current Assets (to be specified)	06.83	03.25
Total Current Assets	1384.59	599.71
TOTAL ASSETS (1 + 2)	3779.20	2896.35
II EQUITY AND LIABILITIES		
1 EQUITY		
a) Equity Share Capital	1075.94	1075.94
b) Other Equity	815.38	767.67
Total Equity	1891.32	1843.62
2 LIABILITIES		
A. NON-CURRENT LIABILITIES		
a) Financial Liabilities		
i. Borrowings	690.26	643.47
Total Non-Current Liabilities (A)	690.26	643.47
B. CURRENT LIABILITIES		
a) Financial Liabilities		
i. Borrowings	241.62	166.22
ii. Trade and Other Payables		
A) Total Outstanding to Micro and Small Enterprise	623.38	16.45
B) Total Outstanding to Others	259.75	152.49
iii. Other Current Liabilities	10.55	17.91
iv. Provisions	62.32	56.20
Total Current Liabilities (B)	1197.63	409.27
Total Liabilities (A + B)	1887.89	1052.74
TOTAL EQUITY AND LIABILITIES (1 + 2)	3779.20	2896.35



KEMISTAR CORPORATION LIMITED
Reg. Off.: 604, Manas Complex, Jodhpur Cross Road, Satellite, Ahmedabad-380015
(CIN-L24233GJ1994PLC022845)

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED ON MARCH 31,2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As At March 31,2026	As At March 31,2025
A Cash Flow From Operating Activities		
Net profit after tax and extraordinary items	55.81	60.11
Adjustments For:		
Provision for Expenses	-00.44	02.05
Short-term Capital Gains	-02.95	-07.78
Provision for income tax	19.61	14.70
Depreciation and Amortisation Expenses	33.74	40.21
Deferred Tax	-00.29	-00.72
Finance Expense	02.06	17.02
Operating (Loss) Before Working Capital Changes	107.53	125.58
Movements in Working Capital :		
Decrease in Current Assets (Except Cash & Cash Equivalents)		
Decrease / (Increase) in Inventories	-110.49	51.53
Decrease / (Increase) in Trade Receivables	-665.69	70.21
Decrease (Increase) in Other Assets	-03.58	-72.42
Increase/(Decrease) in Trade & Other Payables	795.12	-129.26
(Decrease) / Increase in Other Financial Liabilities	-00.36	-09.50
Increase / (Decrease) in Provision	-00.49	00.00
Cash (used) in operations	122.04	36.14
Direct Taxes Paid (Net of Refunds)	20.04	13.10
Net Cash Outflow From Operating Activities	102.01	23.04
B. Cash Flows From Investing Activities		
Payment for Purchase of Property, Plant and Equipments and Intangible Assets (Including Capital work in progress and Capital Advances)	-135.11	-233.02
Loans and Advances made to other parties	-00.35	24.40
Purchase of Investment	17.30	00.00
Proceeds from Sale of Investment	04.42	71.47
Preoperative Expenses	04.09	06.03
Short-term capital gains	02.95	07.78
Net Cash (Outflow) from Investing Activities	-106.71	-123.33
C. Cash Flows From Financing Activities		
Increase / (Decrease) in Short Tem Borrowings	-04.17	117.53
Increase / (Decrease) in Non Current Borrowings	45.71	00.00
Finance Exp	-02.06	-17.02
Dividend Paid	-07.94	-13.56
Net Cash Inflow from Financing Activities	31.53	86.95
D. Net Increase in Cash & Cash Equivalents (A + B + C)	26.83	-13.34
E. Cash & Cash Equivalents at the beginning of the year / period	27.00	40.34
F. Cash & Cash Equivalents at the end of the year / period	53.83	27.00
Component of Cash and Cash Equivalents		
Cash on hand		
Balances with Scheduled Bank		
- On Current Accounts	53.83	27.00
- Deposits with original maturity of less than three months		
Cash and Cash Equivalents at the end of the year / period	53.84	27.00





Independent Auditor's Report on Audited Consolidated Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF

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

Report on the audit of the Consolidated Financial Results

Opinion

I have audited the accompanying Statement of Consolidated Financial Results of **KEMISTAR CORPORATION LTD** ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2026 ("the Statement") and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date (for the period from **01st April, 2025 to 31st March, 2026**), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In My opinion and to the best of my information and according to the explanations given to me, and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiary, the statement:

- i. Includes result of following entity:

Sr. No.	Name of Entity	Relationship
1.	K. P. International Private Limited	Wholly Owned Subsidiary

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and



- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.

Basis for Opinion

I conducted my audit of this consolidated financial statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). My responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the consolidated Financial Results* section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been compiled from the related audited condensed consolidated financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of Consolidated Financial Results by the Directors of the Company, as aforesaid.



In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

My objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my



opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Other Matters

- a. The consolidated annual financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited consolidated year to date figures up to the third quarter of the current financial year which were subject to limited review by me for the quarter ended 30th June, 2025, 30th September, 2025 and 31st December, 2025.
- b. The accompanying statement includes the audited financial statements and other financial information in respect of wholly owned subsidiary, whose financial statement include total asset of Rs. 2746.37 Lakhs as at March 31, 2026, total revenues of Rs. 2373.88 Lakhs, total net profit after tax Rs. 41.07 Lakhs and net cash Outflows of Rs. 0.17 lakhs for the year ended March 31, 2026, as considered in the statement which have been audited by their respective independent auditors.



- c. The Consolidated financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited consolidated financial statement of the Company for the year ended 31st March,2026 on which I issued an unmodified audit opinion wide my report dated 30.05.2026

As per my attached report of even date

For, N.S. NANAVATI & CO.,

Chartered Accountants

Firm No. 134235W



N. Nanavati
20/05/26

(CA NITESH NANAVATI)

(Proprietor)

M No: - 143769

UDIN: 26143769DFWXLV6692

Place: Ahmedabad

Date: 30.05.2026

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

Standalone Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2026						
Sr. No.	Particulars	Quarter Ended			Year to date	
		31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	Revenue from Operations	111.68	69.31	118.02	325.42	304.67
2	Other Income	11.44	0.33	1.69	13.75	5.79
3	Total Revenue (1 + 2)	123.12	69.64	119.71	339.17	310.46
4	Expenses:					
	Cost of Materials Consumed	1.73	-	-	1.73	-
	Purchases of Stock-in-Trade	101.96	73.88	110.28	298.63	261.95
	Changes in inventories of finished goods work-in-progress	-	(11.84)	-	(9.57)	(1.79)
	Employee benefits expense	1.54	2.40	1.37	6.70	6.03
	Finance costs	0.46	0.50	2.63	2.06	2.63
	Depreciation and amortisation expense	1.93	1.94	2.02	7.74	9.33
	Other expenses	5.04	2.15	3.41	12.23	15.10
	Excise Duty on Sales	-	-	-	-	-
	Total expenses	112.66	69.03	119.71	319.52	293.25
5	Profit before exceptional and extraordinary items and tax (3)	10.46	0.61	-	19.65	17.21
6	Exceptional items	-	-	-	-	-
7	Profit before extraordinary items and tax (5 - 6)	10.46	0.61	-	19.65	17.21
8	Extraordinary items	-	-	-	-	-
9	Profit before tax (7 - 8)	10.46	0.61	-	19.65	17.21
10	Tax expense : (a+b+c)	4.91	-	4.60	4.91	5.85
	(a) Current tax	5.07	-	4.91	5.07	6.16
	(b) Deferred tax	(0.16)	-	(0.31)	(0.16)	(0.31)
	(c) Income Tax for earlier years	-	-	-	-	-
11	Profit for the period from continuing operations	5.55	0.61	(4.60)	14.74	11.36
12	Profit from discontinuing operations	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-
14	Profit from Discontinuing operations (after tax) (12-13)	-	-	-	-	-
15	Profit for the period (11 + 14)	5.55	0.61	(4.60)	14.74	11.36
16	Share of Profit of Associates					
	Minority Interest					
17	Profit for the period (15 + 16)	5.55	0.61	(4.60)	14.74	11.36
18	Other Comprehensive Income (Net of Tax)					
19	Total Comprehensive Income (After Tax) (17 + 18)	5.55	0.61	(4.60)	14.74	11.36
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	1075.94	1075.94	1075.94	1075.94	1,075.94
	Reserves excluding Revaluation Reserve				506.36	498.52
21	Earnings per equity share:					
	(1) Basic	0.052	0.006	(0.043)	0.14	0.11
	(2) Diluted	0.052	0.006	(0.043)	0.14	0.11

- The standalone financial results for the quarter ended and year ended on March 31, 2026 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 audit of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015 and have issued unmodified report on these results.
- 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 May 30, 2026.

Date: 30.05.2026
Place: Ahmedabad

For, KEMISTAR CORPORATION LIMITED

KEMISTAR CORPORATION LIMITED
AHMEDABAD
KETAN PATEL
Managing Director
DIN.: 01157786



KEMISTAR CORPORATION LIMITED
 Reg. Off.: 604, Manas Complex, Jodhpur Cross Road, Satellite, Ahmedabad-380015
 (CIN-L24233GJ1994PLC022845)

STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As At March 31, 2026	As At March 31, 2025
I. ASSETS		
1 NON-CURRENT ASSETS		
a) Property, Plant and Equipment	39.76	47.49
b) Financial Assets		
i. Investment	1073.08	1073.08
c) Deferred tax assets (net)	00.34	00.19
Total non-current assets	<u>1113.18</u>	<u>1120.76</u>
2 CURRENT ASSETS		
a) Inventories	13.90	06.05
b) Financial Assets		
i. Investment	21.72	39.02
ii. Trade Receivables	01.46	07.09
iii. Cash and Bank Balances		
a) Cash and Cash Equivalents	35.22	08.22
iv. Loans	442.92	423.20
c) Other Current Assets (to be specified)	06.83	03.25
Total Current Assets	<u>522.05</u>	<u>486.84</u>
TOTAL ASSETS (1 + 2)	<u>1635.23</u>	<u>1607.60</u>
II EQUITY AND LIABILITIES		
1 EQUITY		
a) Equity Share Capital	1075.94	1075.94
b) Other Equity	504.54	497.92
Total Equity	<u>1580.48</u>	<u>1573.86</u>
2 LIABILITIES		
A. NON-CURRENT LIABILITIES		
Total Non-Current Liabilities (A)	<u>00.00</u>	<u>00.00</u>
B. CURRENT LIABILITIES		
a) Financial Liabilities		
i. Borrowings	21.94	28.17
ii. Trade and Other Payables		
A) Total Outstanding to Micro and Small Enterprise		
B) Total Outstanding to Others	30.88	03.07
b) Other Current Liabilities	00.06	00.42
c) Provisions	01.87	02.07
Total Current Liabilities (B)	<u>54.74</u>	<u>33.74</u>
Total Liabilities (A + B)	<u>54.74</u>	<u>33.74</u>
TOTAL EQUITY AND LIABILITIES (1 + 2)	<u>1635.23</u>	<u>1607.60</u>



KEMISTAR CORPORATION LIMITED
Reg. Off.: 604, Manas Complex, Jodhpur Cross Road, Satellite, Ahmedabad-380015
(CIN-L24233GJ1994PLC022845)

Statement of Cash Flows for the Year ended on March 31, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As At March 31, 2026	As At March 31, 2025
A. Cash Flow From Operating Activities		
Net profit after tax and extraordinary items	14.74	11.36
Adjustments For:		
Provision for Expenses	-00.44	00.28
Provision for income tax	05.07	06.16
Depreciation and Amortisation Expenses	07.74	09.33
Deferred Tax	-00.16	-00.31
Finance Expense	02.06	02.63
Interest Income	-10.80	00.00
Shortterm Capital Gain	-02.95	-05.79
Operating (Loss) Before Working Capital Changes	15.26	23.66
Movements in Working Capital :		
Decrease/ (Increase) in Inventories	-07.84	-01.79
Decrease / (Increase) in Trade Receivables	05.63	132.52
Decrease / (Increase) in Other Assets	-03.58	-00.54
Increase / (Decrease) in Trade Payables	27.81	-152.49
Increase / (Decrease) in Other Financial Liabilities	-00.36	00.12
Increase / (Decrease) in Provision	-00.49	00.00
Cash (used) in operations	36.42	01.48
Direct Taxes Paid (Net of Refunds)	05.50	04.57
Net Cash Outflow From Operating Activities	30.92	-03.09
B. Cash Flows From Investing Activities		
Purchase of Investment .	00.00	-42.81
(Purchase) / Sale of Investment	17.30	23.46
Shortterm Capital Gain	02.95	05.79
Net Cash (Outflow) from Investing Activities	20.25	-13.56
C. Cash Flows From Financing Activities		
(Increase) /Decrease in Loans and Advances Given	-10.00	00.30
Increase /(Decrease) Short-Term Borrowings	-04.17	27.17
Increase in Borrowing	00.00	00.00
Finance Exp	-02.06	-02.63
Dividend Paid	-07.94	-13.56
Net Cash Inflow from Financing Activities	-24.17	11.29
D. Net Increase in Cash & Cash Equivalents (A + B + C)	27.00	-05.36
E. Cash & Cash Equivalents at the beginning of the year / period	08.22	13.58
F. Cash & Cash Equivalents at the end of the year / period	35.22	08.22
Component of Cash and Cash Equivalents		
Cash on hand		
Balances with Scheduled Bank		
- On Current Accounts	35.22	08.22
- Deposits with original maturity of less than three months		
Cash and Cash Equivalents at the end of the year / period	35.22	08.22





Independent Auditor's Report on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF

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

Report on the audit of the Standalone Financial Results

Opinion

I have audited the accompanying standalone quarterly financial result of **KEMISTAR CORPORATION LIMITED** (the company) **for the quarter ended 31st March, 2026** and the year to date results for the period from **01st April, 2025 to 31st March, 2026**, 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 ("Listing Regulations").

In my opinion and to the best of my information and according to the explanations given to me these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 01st April, 2025 to 31st March, 2026.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). My responsibilities under those



Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

My objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could



reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us for the quarter ended 30th June, 2025, 30th September, 2025 and 31st December, 2025.

The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the Company for the year ended 31st March, 2026 on which I issued an unmodified audit opinion wide my report dated 30.05.2026.

As per my attached report of even date
For, **N.S. NANAVATI & CO.,**
Chartered Accountants
Firm No. **134235W**



N. N. Navati
30/5/2026
(CA NITESH NANAVATI)
(Proprietor)

M No: - 143769

UDIN: 26143769KKFCBB2627

Place: Ahmedabad

Date: 30.05.2026



KEMISTAR CORPORATION LTD.

CIN No. : L24233GJ1994PLCO22845

604, Manas Complex, Jodhpur Cross Road, Satellite, Ahmedabad-380015,
Gujarat, India. Ph : 079-40055700 / 9924401888 Email : kemistarbse@gmail.com

Date:30th May, 2026

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

Dear Sirs,

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Scrip code: 531163
Security ID: KEMISTAR

I hereby declare that Statutory Auditors of the Company, have issued their Audit Report dated May 30, 2026 with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026. This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016.

We request you to take the above information on record.

Thanking You,
Yours faithfully

For, KEMISTAR CORPORATION LIMITED

Nisha Mathew
CFO

