

SE/CS/2026-27/12

May 15, 2026

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

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

ISIN: INE995D01025

Sub: Outcome of Board Meeting

Dear Sir / Madam,

In continuation to our letter bearing Ref. no. SE/CS/2026-27/10 dated May 7, 2026, and pursuant to Regulations 30, 33 and other applicable regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“the Listing Regulations”), we would like to inform you that the Board of Directors of the Company at its meeting held today has:

- a) considered and approved the Audited Financial Statements (Standalone and Consolidated) for the quarter / year ended March 31, 2026 which are enclosed herewith along with the Auditors’ Report on the Standalone and Consolidated Financial Statements.

Further, we would like to inform you that M/s. Kastury & Talati, Chartered Accountants, Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) for the quarter / year ended March 31, 2026. **Annexure-A.**

- b) recommended Dividend of Rs.2.00/- (Rupee Two only) (40%) per equity share of face value of Rs. 5/- each fully paid-up for the financial year ended March 31, 2026 subject to the approval of the members in the ensuing 51st Annual General Meeting (AGM).

The Audited Financial Results (Standalone and Consolidated) can also be accessed at the Company’s website at www.chembond.in.

The meeting of Audit Committee / Board of Directors commenced at 11.00 am and concluded at 04:45 p.m.

We request you to take the above on record.

Thanking You,

Yours Faithfully,

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

Suchita Singh
Company Secretary & Compliance Officer

Rashmi Gavli
Chief Financial Officer

Chembond Material Technologies Limited
(formerly Chembond Chemicals Limited)
EL-71, Chembond Centre, Mahape MIDC, Navi Mumbai 400710. INDIA
T: +91 22 62643000 - 03 • F: +91 22 27681294
www.chembond.in

CIN: L24100MH1975PLC018235

M/s. KASTURY & TALATI
CHARTERED ACCOUNTANTS



41, Mistry Bldg., 635, J.S.S. Road, Dhobi Talao, Near Metro Cinema, Mumbai-400 002
Tel.: 2206 1958 / 2206 1017 Fax : 2205 7373 E-mail : admin@kasturytalati.com

No.1676/2026

INDEPENDENT AUDITORS' REPORT ON ANNUAL CONSOLIDATED FINANCIAL RESULTS OF CHEMBOND MATERIAL TECHNOLOGIES LIMITED (FORMERLY KNOWN AS CHEMBOND CHEMICALS LIMITED) FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To

The Board of Directors,
Chembond Material Technologies Limited
(formerly known as Chembond Chemicals Limited)

Report on the audit of Consolidated Financial Results

1. Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subjected to limited review by us, both included in the accompanying "Statement of Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2026" of **CHEMBOND MATERIAL TECHNOLOGIES LIMITED** (formerly known as Chembond Chemicals Limited) (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group"), (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended March 31, 2026:

(i) includes the results of the following entities:

Name of the entity	Relationship
Chembond Material Technologies Limited (formerly known as Chembond Chemicals Limited)	Parent
Chembond Biosciences Limited	Subsidiary

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- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities sections below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

3. Responsibility of Management and Those Charged with Governance for the Consolidated Financial Results.

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This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 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 recognition and measurement principles laid down in the Indian Accounting Standards, 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 LODR 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 the 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 this Consolidated Financial Results by the Directors of the Parent, 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 intends 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.

4. Auditor's Responsibility for the audit of the Consolidated Financial Results.

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

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includes our 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 this Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual 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 our 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors.

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

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

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5. Other Matters

- Attention is drawn to the fact that the figures for the quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year as reported in these annual consolidated financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- Comparative consolidated financial statements/information for the year ended March 2025 was audited by the predecessor statutory auditors who expressed an unmodified opinion vide their report dated May 30, 2025.

Our report on the statement is not modified in respect of the above matters.

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

Place: Mumbai
Date : 15th May, 2026

Dhiren P. Talati: Partner
Membership No.: F/41867
UDIN: 26041867KRILBZ7957

CHEMBOND MATERIAL TECHNOLOGIES LIMITED

(formerly known as Chembond Chemicals Limited)

CIN L24100MH1975PLC018235

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

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

Statement of Consolidated Financial Results for the Quarter and Year Ended 31st March, 2026

(Rs. In lakhs except otherwise stated)

Sr No	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Revenue from operations	7,175.37	6,289.52	5,220.96	25,007.40	20,129.99
2	Other Income	(166.30)	155.54	172.47	266.94	761.68
3	Total Income (1+2)	7,009.07	6,445.05	5,393.43	25,274.34	20,891.67
4	Expenses					
	a. Cost of materials consumed	4,369.99	3,738.10	3,285.96	14,724.15	11,619.20
	b. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(45.60)	(34.30)	(218.61)	34.40	(10.85)
	c. Employees Benefit Expenses	944.12	982.54	756.73	3,745.42	3,079.55
	d. Finance Costs	6.90	12.69	13.70	36.69	63.79
	e. Depreciation and Amortisation Expenses	84.83	81.04	70.04	354.32	264.86
	f. Other Expenses	1,262.35	1,188.90	1,037.17	4,695.50	4,083.75
	Total Expenses	6,622.60	5,968.96	4,945.00	23,590.49	19,100.30
5	Profit/(Loss) before exceptional item and tax (5+6)	386.47	476.09	448.44	1,683.86	1,791.36
6	Exceptional Item					
	Incremental effect on gratuity	47.13	(179.61)	-	(132.48)	-
	Insurance claim on fire	-	-	-	-	154.74
7	Profit/(Loss) before tax (7+8)	433.60	296.48	448.44	1,551.38	1,946.10
8	Tax Expense					
	- Current Tax	95.54	155.11	62.79	392.58	328.09
	- Deferred Tax	(10.41)	(17.48)	50.03	(130.27)	(138.23)
9	Profit/(Loss) For the Period/Year (9-10)	348.48	158.86	335.62	1,289.07	1,756.24
10	Other Comprehensive Income					
A	i) Items that will not be reclassified to profit or loss	29.19	(1.94)	3.29	30.76	8.99
	ii) Income Tax relating to items that will not be reclassified to profit or loss	(7.30)	0.37	(0.56)	(8.04)	(2.23)
B	i) Items that will be reclassified to profit or loss	-	-	-	-	-
	ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income / (loss)	21.90	(1.57)	2.74	22.72	6.75
11	Total Comprehensive Income / (loss) For the Period / Year (11+12)	370.37	157.29	338.35	1,311.78	1,762.99
12	Net profit attributable to:					
	- Shareholders of the Company	348.48	158.86	335.62	1,289.07	1,756.24
	- Non Controlling Interests	-	-	-	-	-
13	Other Comprehensive Income attributable to-					
	- Shareholders of the Company	21.90	(1.57)	2.74	22.72	6.75
	- Non Controlling Interests	-	-	-	-	-
14	Total Comprehensive Income / (loss) attributable to-					
	- Shareholders of the Company	370.37	157.29	338.35	1,311.78	1,762.99
	- Non Controlling Interests	-	-	-	-	-
15	Paid-up equity share capital (face value of Rs 5 per share)	672.41	672.41	672.41	672.41	672.41
16	Other equity excluding Revaluation Reserve as per balance sheet				16,021.70	14,944.13
17	Earning Per Share (amount in Rs.5 each) (not annualised for period ended)					
	Basic EPS	2.59	1.18	2.50	9.59	13.06
	Diluted EPS	2.59	1.18	2.50	9.59	13.06

Consolidated Statement of Assets and Liabilities as at 31st March 2026

(Rs. In lakhs except as otherwise stated)

Sr No	Particulars	As at	As at
		31.03.2026	31.03.2025
		Audited	Audited
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	4,016.05	3,325.49
	(b) Capital work-in-progress	205.26	750.56
	(c) Other Intangible Assets	50.47	28.82
	(d) Financial Assets		
	i) Investments	4,954.72	4,932.96
	ii) Other financial assets	90.07	236.70
	(e) Deferred tax Assets (Net)	424.96	302.73
	(f) Income tax assets (net)	18.66	464.18
	(g) Other non-current assets	2.12	3.69
	Total Non-current assets	9,762.31	10,045.11
2	Current Assets		
	(a) Inventories	1,980.75	1,621.73
	(b) Financial Assets		
	i) Investments	2,063.57	2,849.82
	ii) Trade receivables	5,292.09	3,991.71
	iii) Cash and cash equivalents	940.78	600.72
	iv) Bank balances other than (iii) above	792.91	759.52
	v) Loans	-	0.25
	vi) Other financial assets	74.14	54.84
	(c) Other current assets	1,035.48	250.27
	Total current assets	12,179.72	10,128.85
	Total Assets	21,942.02	20,173.96
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	672.41	672.41
	(b) Other equity	16,021.70	14,944.13
	Total Equity	16,694.12	15,616.54
	Liabilities		
1	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Provisions	107.32	7.34
	Total Non-current liabilities	107.32	7.34
2	Current liabilities		
	(a) Financial liabilities		
	i) Borrowings	415.70	264.63
	ii) Trade payables		
	total outstanding dues of micro and small enterprises	668.58	365.09
	total outstanding dues other than micro and small enterprises	2,851.43	2,910.42
	iii) Other financial liabilities	18.05	19.14
	(b) Other current liabilities	1,029.45	968.08
	(c) Provisions	60.48	22.72
	(d) Current Tax Liabilities(Net)	96.90	-
	Total current liabilities	5,140.59	4,550.08
	Total Equity and Liabilities	21,942.02	20,173.96

Notes:

- The above results for the quarter and year ended 31st March 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 15th May 2026.
- The Group is engaged in the manufacture of Specialty Chemicals, Vitamins & Minerals, Probiotic and Prebiotic Enzymes, as well as Feed Additives and Nutrition products related to Animal Health. Under IND AS 108 – Operating Segments, specified in Section 133 of the Companies Act, 2013, these are recognized as the Group's reportable business segments. Considering the nature of the Company's business and based on the review of operating results by the Chief Operating Decision Maker (Board of Directors) for resource allocation and performance evaluation, the Group has identified two reportable business segments in accordance with the requirements of IND AS 108 – "Operating Segments." Refer Note 11

- 3 The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year.
- 4 Pursuant to the notification of the new Labour Codes effective from 21st November, 2025, the Group based on actuarial valuation has for the Quarter and year ended 31st March, 2026, accounted for the impact of expenditure on account of Gratuity and the same is disclosed as an exceptional item.
- 5 The Parent Company granted stock options to eligible employees under the Chembond – ESOP 2025 scheme, pursuant to the approval of the Board of directors and shareholders. In accordance with Ind AS 102 – Share-based Payment, the fair value of the options granted has been determined and an employee compensation expense of ₹ 1.13 lakhs has been recognized under Employee Benefits Expense in the Statement of Profit and Loss for the quarter and year ended 31st March 2026. The grants vest over specified periods subject to performance conditions as laid down in the scheme.
- 6 The Group has decided to continue with the existing tax structure as prescribed under the Income Tax Act, 1961.
- 7 As at 31st March, 2026 the holding company has only one subsidiary namely Chembond Biosciences Limited whose financial results are consolidated.
- 8 Additional Information on Standalone Basis are as Follows:

(Rs. In lakhs except as otherwise stated)

Standalone Details	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
Particulars	Unaudited	Unaudited	Unaudited	Audited	Audited
Revenue from operations	6,008.05	5,220.72	4,444.44	21,014.12	17,120.70
Profit/(Loss) Before Tax	281.13	123.82	411.81	1,021.01	1,919.05
Profit/(Loss) for the period	191.43	4.38	296.56	775.88	1,722.36

- 9 The Consolidated figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year.
- 10 The figures for corresponding previous periods have been restated/regrouped, rearranged and reclassified wherever necessary to make them Comparable.
- 11 Segment Report Annexed.

By Order of the Board of Directors
For Chembond Material Technologies Limited
(formerly known as Chembond Chemicals Limited)

Place: Navi Mumbai
Date: 15th May, 2026

Sameer V. Shah
Chairman & Managing Director
DIN: 00105721

Note : 11 Chembond Material Technologies Limited
Consolidated Segment wise Revenue, Results Assets and Liabilities as on 31.03.2026

(Rs. In lakhs except otherwise stated)

Sr No	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31.03.2026 Unaudited	31.12.2025 Unaudited	31.03.2025 Unaudited	31.03.2026 Audited	31.03.2025 Audited
i)	Segment Revenue					
	Specialty Chemical	6,033.23	4,908.25	4,358.05	20,792.76	16,848.53
	Animal Health	1,142.14	1,103.56	862.91	4,214.64	3,281.46
	Net turnover	7,175.37	6,011.81	5,220.96	25,007.40	20,129.99
ii)	Segment Results					
	Profit/ (Loss) Before Interest & Tax					
	Specialty Chemical	385.36	147.89	240.81	871.60	1,004.43
	Animal Health	167.41	172.66	35.16	545.31	25.25
	Total Segment Results	552.77	320.56	275.97	1,416.91	1,029.68
	Unallocable Other Income	(166.30)	155.54	172.47	266.94	761.68
	Total Profit/(Loss) Before Tax	386.47	476.09	448.44	1,683.86	1,791.36
iii)	Segment Assets					
	Specialty Chemical	20,220.92	19,464.55	18,998.63	20,220.92	18,998.64
	Animal Health	1,721.11	1,489.21	1,175.32	1,721.11	1,175.32
	Total Assets	21,942.02	20,953.76	20,173.95	21,942.02	20,173.96
iv)	Segment Liabilities					
	Specialty Chemical	4,192.36	3,681.42	3,779.91	4,192.36	3,779.91
	Animal Health	1,055.55	949.72	777.51	1,055.55	777.51
	Total Liabilities	5,247.91	4,631.14	4,557.42	5,247.91	4,557.42

For Chembond Material Technologies Limited
formerly known as Chembond Chemicals Limited

Place: Navi Mumbai
Date: 15th May 2026

Sameer V. Shah
Chairman & Managing Director
DIN: 00105721

Consolidated Cash Flow Statement for the year ended 31st March 2026

(Rs. in lakhs except otherwise stated)

Particulars	31.03.2026		31.03.2025	
	Audited		Audited	
A Cash Flow from Operating Activities				
Profit before tax		1,551.38		1,946.10
Adjustments for :				
Depreciation and amortisation	354.32		264.86	
Loss on Sale of Property, plant & equipments	53.98		4.16	
Finance Cost	36.69		63.79	
Foreign Exchange Fluctuation Loss	33.11	478.11		332.81
Less :				
Foreign Exchange Fluctuation Gain	-		3.68	
Net Gain on sale of Investments	376.00		77.43	
Fair valuation of Investments (Net)	(335.44)		504.50	
Effect of previous year transaction/Preacquisition profits				
ECL provision on debtors	24.26		20.13	
Interest Income on FDR's and others	173.83		79.78	
Gain from Insurance	-		195.91	
Dividend Received	9.63		8.59	
		(248.28)		(890.03)
Operating Profit before working capital changes		1,781.20		1,388.88
Adjustments for :				
Trade and Other Receivables	(721.91)		680.34	
Inventories	(359.02)		(58.59)	
Trade and Other Payables	539.42		161.26	
		(541.52)		783.01
Cash generated from operations		1,239.68		2,171.89
Income taxes paid (Net of Refund)		239.47		(224.00)
Net Cash from Operating Activities (A)		1,479.15		1,947.89
B Cash Flow from Investing Activities				
Payment to acquire Property, plant & equipments	(2106.48)		(437.11)	
Proceeds from Sale of Property, plant & equipments	101.28		39.94	
Purchase of Investments	(700.00)		(1153.78)	
Sale of Investments	1503.60		497.53	
Dividend Income	9.63		8.59	
Interest from fixed deposits and loans at effective interest rate	173.83		79.78	
Gain from insurance	-		195.91	
Net Cash used in Investing Activities (B)		(1,018.13)		(769.13)
C Cash Flow from Financing Activities				
Proceeds/(Repayment) of Short Term Borrowings	151.07		(403.67)	
Dividend paid	(235.35)		(470.69)	
Finance Cost	(36.69)		(63.79)	
Net Cash from Financing Activities (C)		(120.95)		(938.16)
Net (Decrease)/Increase in Cash & Cash Activities (A+B+C)		340.06		240.61
Cash and Cash Equivalents at the beginning of the year		600.72		360.11
Cash and Cash Equivalents as on Closing		940.78		600.72

1 Components of Cash and Bank balance:

Particulars	31.03.2026	31.03.2025
1) Cash & Cash Equivalents:		
Cash on hand	0.95	1.09
Balances with banks:		
-in current accounts and short term FD's	939.83	599.63
Total	940.78	600.72

2) The above cashflow statement has been prepared under the indirect method as set out in the IND-AS 7 on the statement of cashflow as notified under Companies(Indian Accounting Standards) Rules, 2015 as amended.

By Order of the Board of Directors
For Chembond Material Technologies Limited
(formerly known as Chembond Chemicals Limited)

Place: Navi Mumbai
Date: 15th May 2026

Sameer V. Shah
Chairman & Managing Director
DIN: 00105721

No.1675/2026

INDEPENDENT AUDITORS' REPORT ON ANNUAL STANDALONE FINANCIAL RESULTS OF CHEMBOND MATERIAL TECHNOLOGIES LIMITED (FORMERLY KNOWN AS CHEMBOND CHEMICALS LIMITED) FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To

The Board of Directors,
Chembond Material Technologies Limited
(formerly known as Chembond Chemicals Limited),

Report on the audit of Standalone Financial Results

1. Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subjected to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2026" of CHEMBOND MATERIAL TECHNOLOGIES LIMITED (formerly known as Chembond Chemicals Limited) (the "Company"), (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results for the year ended March 31, 2026;

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

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- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

3. Responsibility of Management and Those Charged with Governance for the Standalone Financial Results.

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The

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Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 LODR Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is free from material misstatement, whether due to fraud or errors.

In preparing the Standalone Financial Results, the Board of Directors is 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.

4. Auditor's Responsibility for the audit of the Standalone Financial Results.

(a) Audit of Standalone Financial results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the 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 our 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

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

- Identify and assess the risks of material misstatement of the Annual 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 our 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

We 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 we identify during our audit.

We also provide those charged with governance with a statement that we 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 Our independence, and where applicable, related safeguards.

(b) Review of Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act 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

5. Other Matters

- Attention is drawn to the fact that the figures for the quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year as reported in these annual standalone financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

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- Comparative financial statements/information for the year ended March 2025 was audited by the predecessor statutory auditors who expressed an unmodified opinion vide their report dated May 30, 2025.

Our report on the statement is not modified in respect of the above matters.

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

Place: Mumbai
Date : 15th May, 2026

Dhiren P. Talati: Partner
Membership No.: F/41867
UDIN: 26041867ZGERIP9864

CHEMBOND MATERIAL TECHNOLOGIES LIMITED

(formerly known as Chembond Chemicals Limited)

CIN L24100MH1975PLC018235

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

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

Statement of Standalone Financial Results for the Quarter and Year Ended 31st March,2026

(Rs. In Lakhs Except as otherwise stated)

Sr.No	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Revenue from Operations	6,008.05	5,220.72	4,444.44	21,014.12	17,120.70
2	Other Income	(164.54)	153.81	172.24	266.41	719.97
3	Total Income (1+2)	5,843.51	5,374.53	4,616.69	21,280.53	17,840.67
4	Expenses					
	a. Cost of materials consumed	3,698.89	3,150.01	2,802.45	12,508.98	9,931.25
	b. Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(48.48)	(23.06)	(201.13)	30.67	(71.06)
	c. Employees Benefits Expense	793.15	844.33	622.72	3,165.98	2,500.40
	d. Finance Costs	0.83	3.74	1.45	11.91	9.05
	e. Depreciation and Amortisation Expenses	83.78	80.05	69.02	350.46	260.68
	f. Other Expenses	1,087.30	1,025.54	910.37	4,074.53	3,446.04
	Total Expenses	5,615.47	5,080.62	4,204.89	20,142.52	16,076.36
5	Profit before exceptional Items and tax (3-4)	228.04	293.91	411.81	1,138.00	1,764.31
6	Exceptional items					
	Effect on gratuity	53.10	(170.09)		(117.00)	-
	Insurance claim on fire	-	-		-	154.74
7	Profit before tax (5+6)	281.13	123.82	411.81	1,021.01	1,919.05
8	Tax Expense					
	- Current Tax	160.85	121.51	68.62	391.99	328.06
	- Deferred Tax	(71.15)	(2.07)	46.63	(146.87)	(131.37)
9	Profit / (loss) For the Period / Year (7-8)	191.43	4.38	296.56	775.88	1,722.36
10	Other Comprehensive Income / (loss)					
	i) Items that will not be reclassified to profit or loss	25.07	(1.28)	1.92	27.62	7.67
	ii) Income Tax relating to items that will not be reclassified to profit or loss	(7.30)	0.37	(0.56)	(8.04)	(2.23)
	i) Items that will be reclassified to profit or loss	-	-	-	-	-
	ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income / (loss)	17.77	(0.91)	1.36	19.58	5.43
11	Total Comprehensive Income / (loss) for the period / Year (9+10)	209.20	3.48	297.92	795.46	1,727.79
12	Paid-up equity share capital (face value of Rs 5 per share)	672.41	672.41	672.41	672.41	672.41
13	Other equity				16,289.36	15,728.11
14	Earning Per Equity Share (Amount in Rs.5 each) (not annualised for quarter and period ended)					
	Basic EPS (in Rs.)	1.42	0.03	2.21	5.77	12.81
	Diluted EPS (in Rs.)	1.42	0.03	2.21	5.77	12.81

Standalone Statement of Assets and Liabilities as at 31st March,2026

(Rs. In Lakhs Except as otherwise stated)

Sr. No.	Particulars	As at	As at
		31.03.2026	31.03.2025
		Audited	Audited
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	3,990.83	3,302.11
	(b) Capital work-in-progress	205.26	750.56
	(c) Other Intangible Assets	49.95	28.17
	(d) Financial Assets		
	i) Investments	5,144.72	5,122.96
	ii) Other financial assets	88.95	235.85
	(e) Deferred tax Asset (net)	397.83	259.00
	(f) Income tax asset (net)	18.55	463.54
	(g) Other non-current assets	1.92	0.02
	Total Non-current assets	9,898.01	10,162.21
2	Current Assets		
	(a) Inventories	1,795.49	1,478.62
	(b) Financial Assets		
	i) Investments	2,063.57	2,849.82
	ii) Trade receivables	4,957.50	4,084.83
	iii) Cash and cash equivalents	575.28	566.15
	iv) Bank balances other than (iii) above	785.51	752.58
	v) Loans	-	0.25
	vi) Other financial assets	74.14	54.84
	(c) Other current assets	1,004.03	231.14
	Total current assets	11,255.51	10,018.23
	Total assets	21,153.52	20,180.43
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	672.41	672.41
	(b) Other equity	16,289.36	15,728.11
	Total Equity	16,961.77	16,400.52
1	Liabilities		
	Non-Current Liabilities		
	(a) Provisions	106.71	7.34
	Total Non-current liabilities	106.71	7.34
2	Current liabilities		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Trade payables		
	Total outstanding dues of Micro and Small enterprises	575.55	293.77
	Total outstanding dues other than mircor and small enterprises	2,655.03	2,761.88
	ii) Other financial liabilities	18.05	19.14
	(b) Other current liabilities	686.03	675.05
	(c) Provisions	53.49	22.72
	(d) Current Tax Liabilities (Net)	96.90	-
	Total current liabilities	4,085.04	3,772.57
	Total Equity and Liabilities	21,153.52	20,180.43

Notes

- The above Standalone Financial Results (the "Results") for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 15th May, 2026.
- As per Ind AS 108 - Operating Segment ('Ind AS 108'), if a financial report contains both consolidated financial statements of a parent that is within the scope of this Ind AS as well as the parent's separate financial statements, segment information is required only in the consolidated financial statements. Accordingly, information required to be presented under Ind AS 108 - Operating Segment has been given in the consolidated financial results.

- 3 The above Standalone Financial Results ("the Results") of Chembond Material Technologies Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.
- 4 The Company has decided to continue with the existing tax structure as prescribed under the Income Tax Act, 1961.
- 5 Pursuant to the notification of the new Labour Codes effective from 21st November, 2025, the Company based on actuarial valuation has for the Quarter and year ended 31st March, 2026, accounted for the impact of expenditure on account of Gratuity and the same is disclosed as an exceptional item.
- 6 The figures for corresponding previous periods have been restated/regrouped, rearranged and reclassified wherever necessary to make them comparable.
- 7 The Company granted stock options to eligible employees under the Chembond – ESOP 2025 scheme, pursuant to the approval of the Board of directors and shareholders. In accordance with Ind AS 102 – Share-based Payment, the fair value of the options granted has been determined and an employee compensation expense of ₹ 1.13 lakhs has been recognized under Employee Benefits Expense in the Statement of Profit and Loss for the quarter and year ended 31st March 2026. The grants vest over specified periods subject to performance conditions as laid down in the scheme.
- 8 The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year.
- 9 The Board of Directors have recommended a dividend of ₹ 2.00/-for the FY 2025-26, which is subject to approval of shareholders in the ensuing Annual General Meeting

**By Order of the Board of Directors
For Chembond Material Technologies Limited**
(formerly known as Chembond Chemicals Limited)

**Place: Navi Mumbai
Date: 15th May, 2026**

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

Standalone Cash Flow Statement for the year ended 31st March 2026

(Rs. In Lakhs Except as otherwise stated)

Particulars	31.03.2026		31.03.2025	
	Audited		Audited	
A Cash Flow from Operating Activities				
Profit before tax		1,021.01		1,919.05
Adjustments for :				
Depreciation and amortisation	350.46		260.68	
Profit/loss on Sale of Property, Plant & Equipment	53.98		4.16	
Finance Cost	11.91		9.05	
		416.36		273.89
Less :				
Net Gain on Investments	40.56		581.94	
Interest from Fixed Deposits and Loans at Effective Interest Rate	173.29		79.23	
Gain from Insurance	-		154.74	
Unrealised Forex Gain/(Loss)	(3.90)		2.37	
ECL Provision on debtors	12.24		32.15	
Dividend Received	9.63		8.59	
		(231.82)		(859.02)
Operating Profit before working capital changes		1,205.55		1,333.91
Adjustments for :				
(Increase/decrease) in Trade and Other Receivables	(290.80)		728.80	
(Increase/decrease) in Inventories	(316.87)		(166.61)	
(Increase/decrease) in Trade and Other Payables	411.84		118.90	
		(195.83)		681.09
Cash generated from operations		1,009.72		2,015.01
Income taxes (Net of Refund)		237.49		(224.00)
Net Cash from Operating Activities (A)		1,247.21		1,791.01
B Cash Flow from Investing Activities				
Payment to acquire Property, plant & equipments (Incl. Advances)	(2,078.87)		(432.89)	
Proceeds from Sale of Property, plant & equipments	101.28		44.10	
Interest from Fixed Deposits and Loans at Effective Interest Rate	173.29		79.23	
Purchase of Investment	(700.00)		(1,153.66)	
Sale of Investment	1,503.60		333.42	
Dividend Income	9.63		8.59	
Gain from Insurance	-		154.74	
Proceed from loans and advances	0.25		(0.25)	
Net Cash from Investing Activities (B)		(990.82)		(966.71)
C Cash Flow from Financing Activities				
Proceeds from Loan & Advances	-		(83.91)	
Dividend paid	(235.35)		(470.69)	
Finance Cost	(11.91)		(9.05)	
Net Cash from Financing Activities (C)		(247.26)		(563.66)
Net (Decrease)/Increase in Cash & Cash Activities (A+B+C)		9.13		260.63
Cash and Cash equivalents at the beginning of the year		566.15		305.52
Cash and Cash equivalents at the end of the year		575.28		566.15

1 Components of Cash and Cash Equivalents

Particulars	31.03.2026	31.03.2026
1) Cash & Cash Equivalents:		
Cash on hand	0.88	1.09
Balances with banks:		
-in current accounts & Short term FD's	574.40	565.06
Total	575.28	566.15

2 The above cashflow statement has been prepared under the indirect method as set out in the IND-AS 7 on the statement of cashflow as notified under Companies Act 2013

By Order of the Board of Directors
For Chembond Material Technologies Limited
(formerly known as Chembond Chemicals Limited)

Place: Navi Mumbai
Date: 15th May, 2026

Sameer V. Shah
Chairman & Managing Director
DIN: 00105721