

PCL: SEC: 2025:126

14.08.2025

BSE Limited, 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, Fort, MUMBAI-400 001 Scrip Code: 506852 National Stock Exchange of India td. Exchange Plaza, 5<sup>th</sup> Floor, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (E), MUMBAI-400051 Scrip Code: PRIMO

Sub.: Unaudited Financial Results (Standalone & Consolidated) for the Quarter ended 30<sup>th</sup> June, 2025.

Dear Sir,

Pursuant to the Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended 30<sup>th</sup> June, 2025 along with Limited Review Reports issued by Statutory Auditors approved by Board of Directors of the Company at its meeting held on 14<sup>th</sup> August, 2025, commenced at 13:00 Hours and concluded at 17:15 Hours.

Kindly take the above on record.

Please acknowledge receipt.

Thanking you,

Yours faithfully, For Primo Chemicals Limited

SUGANDHA KUKREJA Company Secretary & Chief HR Officer

Encl.as above.

# PRIMO CHEMICALS LIMITED

#### PRIMO CHEMICALS LIMITED

CIN: L24119CH1975PLC003607
Registered & Corporate Office : Bay No. 46-50, Sector 31-A, Chandigarh - 160030,
Tel No. 0172-2801649, Email : secretarial@primochemicals.in, Website: www.primochemicals.in

Statement of Unaudited Financial Results on Standalone Basis for the Quarter Ended 30th June 2025 (Rs. In lakhs)

art-l					
		Quarter	Quarter	Quarter	Financial
	Partiaulare.	Ended	Ended	Ended	Year Ended
Sr. No.	Particulars	30.6.2025	31.3.2025	30.6.2024	31.3.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	14194.38	15542.23	12192.82	55555.81
2	Other Income	526.81	441.47	587.38	2088.87
3	Total Revenue (1+2)	14721.19	15983.70	12780.20	57644.68
4					
4	Expenses:				
	a) Cost of materials consumed	1760.25	1853.92	1787.72	7144.79
	i) Salt	5689.41	5317.16	5199.09	21893.99
	ii) Power	1077.63	1449.02	881.90	4699.98
	iii) Others			7868.71	33738.70
	Total	8527.29	8620.10	7000.71	2143.89
	b) Purchase of Stock-in-Trade	•	597.71		2145.0
	c) Changes in Inventories of Finished Goods,				
	Work-in-Progress and Stock-in-Trade	7.51	(204.65)	16.14	(345.91
	d) Employees benefits expense	1202.08	1286.61	1276.92	5029.1
	e) Finance Costs	546.26	577.61	560.27	2300.8
	f) Depreciation and amortisation expense	1311.02	1251.85	1234.39	5110.5
		2418.35	2845.74	1520.08	8155.8
	g) Other expenses	14012.51	14974.97	12476.51	56133.1
	Total Expenses	708.68	1008.73		1511.5
5	Profit/(Loss) Before Tax (3-4)	700.00	1000.75	000.00	1011.0
6	Tax Expense:		400.00	55.12	279.6
	a) Current Tax	123.23	180.62	55.12	2/ 5.0
	b) Tax adjustments related to earlier years		•	-	
	c) Deferred Tax	279.90	940.06	1419.67	996.6
	Total	403.13	1120.68	1474.79	1276.3
7	Profit/(Loss) after tax (5-6)	305.55	(111.95)	(1171.10)	235.21
8	Other Comprehensive Income (OCI)				
٠	a) Items that will not be reclassified to profit or loss	(15.08)	10.68	0.09	39.80
	b) Income Tax relating to items that will not be reclassified to profit or loss	(5.27)	3.73	0.03	13.91
		295.74	(105.00)	(1171.04)	261.10
9	Total Comprehensive Income for the period (7+8)	200.74	(100.00)	(	
	(comprising profit/(loss) and other comprehensive				
	income for the period)				
10	Earnings/(Loss) per Equity Share (Rs.)			10 101	0.10
	a) Basic	0.13*	(0.04)*		
	b) Diluted	0.13*	(0.04)*		0.10
11	Paid up Equity Share Capital	4846.86	4846.86		
12	Face value (In Rs.)	2.00	2.00	2.00	
13	Reserve excluding Revaluation Reserve	-			30043.6
PART-II	Treserve excitating revaluation reserve				
		Quarter	Quarter	Quarter	Financial
Sr. No.		Ended	Ended	Ended	Year Ende
	Particulars				31.3.2025
		30.6.2025	31.3.2025	30.6.2024	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
Α	PARTICULARS OF SHAREHOLDING				
1	Public Shareholding			And States	
	- Number of Shares	166360390	166360390	166360390	16636039
		68.65%	68.65%		
	- Percentage of Shareholding	00.0376	00.00%	00.007	
2	Promoters and Promoter Group Shareholding				
	a) Pledged/Encumbered				
	- Number of Shares	•	•		
	- Percentage of Shares (as a % of the total	0.00%	0.00%	0.00%	0.00
	Shareholding of Promoter and Promoter Group)				
	- Percentage of Shares (as a % of the total Share	0.00%	0.00%	0.00%	0.00
	Capital of the Company)				
	b) Non-encumbered				
	- Number of Shares	75982830	75982830	75982830	7598283
	- Percentage of Shares (as a % of the total				100.009
	- Percentage of Shares (as a % of the total	100.0076	100.00%		
	Shareholding of Promoter and Promoter Group)	31.35%	31.35%	31.35%	31.35
	- Percentage of Shares (as a % of the total Share	31.35%	31.3576	01.307	1 000
	Capital of the Company)	-	uarter Ended	30th June, 20	025
В	INVESTOR COMPLAINTS	- u		Vil	
	Pending at the beginning of the quarter				
	Received during the quarter	Nil			
		Nil Nil			
	Disposed of during the quarter Remaining unresolved at the end of the quarter				

\* EPS not annualised.

Notes: 1 The above standalone unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.

- 2 The Company owns 49% Equity in M/s. Flow Tech Chemicals (P) Limited as on 30th June, 2025 and is being given treatment of Associate Concern as per applicable IND-AS. Accordingly, the unaudited Financial Results for the Quarter ended 30th June, 2025 are prepared on Consolidated and Standalone basis.
- 3 The Company operates in a single business segment viz., Chemicals.
- 4 The figures of the previous period have been regrouped/ reclassified, wherever necessary.
- 5 The above results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 14th August 2025.

Chandigarh

HOPRA)

ing Director

Place : Chandigarh Date : 14th August, 2025

M. No 518893 WAIN: 25518893BMKRRE4721

### S Tandon & Associates LLP, Chartered Accountants

A registered Limited Liability Partnership under the LLP Act, 2008

Registered Office: 406, Adishwar Apartments, 4th Floor, 34 Firoz Shah Road, New Delhi – 110001

Offices: New Delhi, Bangalore, Chandigarh, Mohali, Ludhiana

Contact: hi@standon.in; +91 172 509 8370

LLPIN: ACC-9822 ICAI Firm ID: 006388N PAN: AASFS7956F

### **REVIEW' REPORT**

To
The Board of Directors,
Primo Chemicals Ltd
Bay No.46-50, Sector 31-A,
Chandigarh - 160030

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of **Primo Chemicals Ltd** for the quarter ended 30<sup>th</sup> June 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. We conducted our review of the Statement in accordance with the Standard on Review of Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, Including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Tandon & Associates LLP

Chartered Accountants

(FRN 006388N/ N500433)

Name: Nipun Rastog

Partner

M. No. 518893 Date: 14/08/2025

UDIN: 25518893BMKRRE4721

#### PRIMO CHEMICALS LIMITED

CIN: L24119CH1975PLC003607

Registered & Corporate Office: Bay No. 46-50, Sector 31-A, Chandigarh - 160030, Tel No. 0172-2801649, Email : secretarial@primochemicals.in, Website: www.primochemicals.in

Statement of Unaudited Financial Results on Consolidated Basis for the Quarter Ended 30th, June 2025

Sr. No.  1 2 3 4	Revenue from operations Other Income Total Revenue (1+2) Expenses: a) Cost of materials consumed i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	Quarter Ended 30.6.2025 (Unaudited) 14194.38 526.81 14721.19 1760.25 5689.41 1077.63 8527.29	Quarter Ended 31.3.2025 (Audited) 15542.23 441.47 15983.70 1853.92 5317.16 1449.02	587.38 12780.20 1787.72	208
1 2 3 4	Revenue from operations Other Income Total Revenue (1+2) Expenses: a) Cost of materials consumed i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	30.6.2025 (Unaudited) 14194.38 526.81 14721.19 1760.25 5689.41 1077.63	31.3.2025 (Audited) 15542.23 441.47 15983.70 1853.92 5317.16	30.6.2024 (Unaudited) 12192.82 587.38 12780.20	31.3.20 (Audite 5555 208
1 2 3 4	Revenue from operations Other Income Total Revenue (1+2) Expenses: a) Cost of materials consumed i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(Unaudited) 14194.38 526.81 14721.19 1760.25 5689.41 1077.63	(Audited) 15542.23 441.47 15983.70 1853.92 5317.16	(Unaudited) 12192.82 587.38 12780.20	(Audite 5555 208
2 3 4	Other Income Total Revenue (1+2) Expenses: a) Cost of materials consumed i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	14194.38 526.81 14721.19 1760.25 5689.41 1077.63	15542.23 441.47 15983.70 1853.92 5317.16	(Unaudited) 12192.82 587.38 12780.20	(Audite 5555 208
2 3 4	Other Income Total Revenue (1+2) Expenses: a) Cost of materials consumed i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	526.81 14721.19 1760.25 5689.41 1077.63	441.47 15983.70 1853.92 5317.16	587.38 12780.20 1787.72	5555 208
3 4	Total Revenue (1+2) Expenses: a) Cost of materials consumed i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	526.81 14721.19 1760.25 5689.41 1077.63	441.47 15983.70 1853.92 5317.16	587.38 12780.20 1787.72	208
<b>4</b> 5	Expenses: a) Cost of materials consumed i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	14721.19 1760.25 5689.41 1077.63	15983.70 1853.92 5317.16	12780.20	
5	a) Cost of materials consumed i) Salt ii) Power iiii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1760.25 5689.41 1077.63	1853.92 5317.16	1787.72	3704
	i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	5689.41 1077.63	5317.16		
	i) Salt ii) Power iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	5689.41 1077.63	5317.16		
	iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	5689.41 1077.63	5317.16		714
	iii) Others Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1077.63			
	Total b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade		1449.02		
	b) Purchase of Stock-in-Trade     c) Changes in Inventories of Finished Goods,     Work-in-Progress and Stock-in-Trade	8527.29	0000 40		
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade		8620.10		
	Work-in-Progress and Stock-in-Trade		597.71		214
		7.51	(204.65)		(34
	d) Employees benefits expense	1202.08	1286.61		502
	e) Finance Costs	546.26	577.61		230
	f) Depreciation and amortisation expense	1311.02	1251.85		
	g) Other expenses	2418.35	2845.74	1520.08	815
	Total Expenses	14012.51	14974.97	12476.51	5613
6	Profit/(Loss) Before Tax (3-4)	708.68	1008.73		151
	Tax Expense:			100.50	
	a) Current Tax	123.23	180.62	55.12	27
	b) Tax adjustments related to earlier years	120.20	100.02	33.12	21
	c) Deferred Tax	279.90	940.06	1419.67	00
	Total	403.13	1120.68	1474.79	99
7	Profit/(Loss) after tax (5-6)				127
8	Share of Brofit or (Loca) of Associates	305.55	(111.95)	(1171.10)	23
9	Share of Profit or (Loss) of Associates	102.21	70.67	46.13	12
9	Net Profit/(Loss) for the period after Associates	407.76	(41.28)	(1124.97)	35
10	(7+8)				
10	Other Comprehensive Income (OCI)				
	a) Items that will not be reclassified to profit or loss	(15.08)	10.68	0.09	3
	b) Income Tax relating to items that will not be	(5.27)	3.73	0.03	1
	reclassified to profit or loss				
	Total Comprehensive Income for the period (9+10)	397.95	(34.33)	(1124.91)	38
11	(comprising profit/(loss) and other comprehensive				
	income for the period)				
12	Earnings/(Loss) per Equity Share (Rs.)				
	a) Basic	0.17*	(0.01)*	(0.46)*	
	b) Diluted	0.17*	(0.01)*	(0.46)*	- (
13	Paid up Equity Share Capital	4846.86	4846.86	4846.86	484
14	Face value (In Rs.)	2.00	2.00	2.00	2
15	Reserve excluding Revaluation Reserve		2.00	2.00	3080
RT-II					3000
2000		Quarter	Quarter	Quarter	Financ
		Ended	Ended	Ended	Year En
. No.	Particulars	30.6.2025	31.3.2025	30.6.2024	
					31.3.20
Α	PARTICULARS OF SHAREHOLDING	(Unaudited)	(Audited)	(Unaudited)	(Audite
1	Public Shareholding				
		400000000	40000	40005	
	- Number of Shares	166360390	166360390	166360390	1663603
	- Percentage of Shareholding	68.65%	68.65%	68.65%	68.6
2	Promoters and Promoter Group Shareholding				
	a) Pledged/Encumbered				
	- Number of Shares	•			
	- Percentage of Shares (as a % of the total	0.00%	0.00%	0.00%	0.0
	Shareholding of Promoter and Promoter Group)				
	- Percentage of Shares (as a % of the total Share	0.00%	0.00%	0.00%	0.0
	Capital of the Company)		0.0070	0.0070	0.0
	b) Non-encumbered				
	- Number of Shares	75982830	75982830	75982830	759828
	- Percentage of Shares (as a % of the total	100.00%	100.00%	100.00%	100.0
	Shareholding of Promoter and Promoter Group)	100.00%	100.00%	100.00%	100.0
		24 250/	24 252	24 252	
	- Percentage of Shares (as a % of the total Share	31.35%	31.35%	31.35%	31.3
	Capital of the Company)		des Es de de	1041- I	•
	INVESTOR COMPLAINTS	Qua		30th June, 202	5
	Pending at the beginning of the quarter		Ni		
	Received during the quarter	Nil			
V. C.	Disposed of during the quarter	Nil Nil			

 The above consolidated unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 Notes: (the "Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.

The Company owns 49% Equity in M/s. Flow Tech Chemicals (P) Limited as on 30th June, 2025 and is

being given treatment of Associate Concern as per applicable IND-AS. Accordingly, the unaudited Financial Results for the Quarter ended 30th June, 2025 are prepared on Consolidated and Standalone

The Company operates in a single business segment viz., Chemicals.

The figures of the previous period have been regrouped/ reclassified, wherever necessary.

5 The above results have been reviewed by the Audit Committee and thereafter approved by the Board in its

meeting held on 14th August 2025.

Place : Chandigarh Date: 14th August, 2025







### S Tandon & Associates LLP, Chartered Accountants

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Contact: hi@standon.in; +91 172 509 8370

LLPIN: ACC-9822 ICAI Firm ID: 006388N PAN: AASFS7956F

### **REVIEW' REPORT**

To
The Board of Directors,
Primo Chemicals Ltd
Bay No.46-50, Sector 31-A,
Chandigarh - 160030

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Primo Chemicals Ltd and its share of the net profit/(Loss) after tax and total comprehensive Income of its Associate for the quarter ended 30th June 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. We conducted our review of the Statement in accordance with the Standard on Review of Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. The Statement Includes the results of the following entity:

Sr.No	Name of the Entity	Relationship		
1.	Primo Chemicals Ltd	The Company		
2.	Flow Tech Chemicals Private Limited	Associates		

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### 5. Other Matter

The consolidated unaudited financial results include the Group's share of net profit / (loss) after tax, and total comprehensive income for the quarter ended on June 30, 2025 as mentioned below, in respect of one Associate based on their financial results which have been reviewed by us.



## S Tandon & Associates LLP, Chartered Accountants

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Registered Office: 406, Adishwar Apartments, 4th Floor, 34 Firoz Shah Road, New Delhi – 110001

Offices: New Delhi, Bangalore, Chandigarh, Mohali, Ludhiana

Contact: hi@standon.in; +91 172 509 8370

LLPIN: ACC-9822 ICAI Firm ID: 006388N

AASFS7956F PAN:

#### (Amount in Lakhs)

Particulars	Quarter Ended 30 <sup>th</sup> June 2025		
Total Net profit/(loss) after-tax	102.21		
Total Comprehensive Income	Nil		

For S. Tandon & Associates LLP

Chartered Accountants

(FRN 006388N/N50043

Name: Nipun Rastogi

Partner

M. No. 518893 Date: 14/08/2025

UDIN: 25518893BMKRRF8547