



Decide with Confidence

YASH

CHEMEX LIMITED



Formerly known as Yash CHEMEX PVT. LTD. (MSME No. 613146090155)

IMPORTERS & EXPORTERS OF DYES, INTERMEDIATES & CHEMICALS

Regd. Office : 411, 4th Floor, Sigma Icon-1, Opp. Medilink Hospital, 132 ft. Ring Road, Satellite, Ahmedabad-380015.
Ph. : +91-79-26730257, 40028639 email yashchem@hotmail.com Web : www.yashchemex.com
CIN : L74110GJ2006PLC048385

30th May 2026

To
The Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street, Mumbai – 400 001

Sub: OUTCOME OF BOARD MEETING AND SUBMISSION OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE FOURTH QUARTER AND THE FINANCIAL YEAR ENDED 31ST MARCH 2026.

Ref: YASH CHEMEX LIMITED BSE SCRIP CODE: 539939 SCRIP ID: YASHCHEM

Dear Sir,

In continuation of our letter dated 22nd May 2026, and Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time, we wish to inform that the Board of Directors of the Company at their meeting held today i.e., **Saturday, 30th May 2026**, have inter alia considered and approved the following matters:

1. Audited Annual Financial Results:

Approved the Audited Standalone and Consolidated Financial Results of the Company for the Fourth Quarter and the Financial Year ended 31st March 2026 along with Auditors' Report issued by the Statutory Auditors M/s TRS & Associates, Chartered Accountants (FRN-141126W) which have been duly reviewed and recommended by the Audit Committee. In this regard, we are enclosing herewith:

- Auditors' Report on the Audited Standalone and Consolidated Financial Results of the Company for the Fourth Quarter and the Financial Year ended 31st March 2026 issued by the Statutory Auditors, M/s TRS & Associates, Chartered Accountants (FRN-141126W).
- A copy of Audited Standalone and Consolidated Financial Results of the Company for the Fourth Quarter and the Financial Year ended 31st March 2026.
- Declaration in respect of Unmodified Opinion on the Statutory Auditors' Report issued for Audited Standalone and Consolidated Financial Results of the Company for the Fourth Quarter and the Financial Year ended 31st March 2026.

We hereby declare that the Company's Statutory Auditors M/s TRS & Associates, Chartered Accountants (FRN-141126W) have issued Audit Report with an Un-modified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the Fourth Quarter and the Financial Year ended 31st March 2026.



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CIN : L74110GJ2006PLC048385

The results will be available on the website of the Stock Exchange on the link www.bseindia.com and also on the website of the Company www.yashchemex.com.

The Board meeting commenced at 03:00 PM IST and concluded at 04:00 PM IST.

Thanking you,

For Yash Chemex Limited

Pritesh Y Shah
Managing Director
DIN - 00239665

Enclosed: A/a



TRS & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended

To
The Board of Directors of
Yash Chemex Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Yash Chemex Limited** ('the Company') for the quarter ended March 31, 2026 and the year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) 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 quarter ended March 31, 2026 and the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Management and Board of Directors' Responsibilities for the Standalone Financial Statement

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the audited standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable 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 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 Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, 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 Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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 the statement.

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 Statement, 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

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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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating 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.
- 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 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 Statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

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.

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Other Matter

1. We draw attention to Note 4 to the Statement regarding resignation of the previous statutory auditors of the Company subsequent to the year-end and our appointment, as statutory auditors of the Company on May 19, 2026 to fill the casual vacancy caused by such resignation.

Considering the circumstances of auditor transition, we have performed additional audit procedures, including communication with the predecessor auditors, evaluation of opening balances and comparative financial information, review of subsequent events and other procedures considered necessary in accordance with applicable Standards on Auditing.

2. The audit of the standalone financial results for the quarter and year ended March 31, 2025 and the review of standalone financial results for the quarter ended December 31, 2025 included in the Statement were carried out by the predecessor statutory auditors, M/s S. L. Patel & Co., Chartered Accountants, who had expressed unmodified opinion/conclusion vide their reports dated May 27, 2025 and February 14, 2026 respectively.
3. The Statement includes the results for the quarter ended March 31, 2026 represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were reviewed by the predecessor statutory auditors.

Our opinion is not modified in respect of above matters.

For, T R S & Associates

Chartered Accountants

ICAI Firm Registration Number: 141126W

H. N. Rathod

Hemal N Rathod

Partner

Membership Number :147609

Place : Ahmedabad,

Date : May 30, 2026

UDIN:- 26147609PVRQPZ3157



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YASH CHEMEX LIMITED

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CIN:- L74110GJ2006PLC048385

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE FOURTH QUARTER AND THE FINANCIAL YEAR ENDED MARCH 31,2026

(Rs. in Lakhs, except EPS)						
Sr. No.	Particulars	Standalone				
		Quarter Ended		Year Ended		
		3/31/2026 (Audited)	12/31/2025 (Unaudited)	3/31/2025 (Audited)	3/31/2026 (Audited)	3/31/2025 (Audited)
1	Income					
	(a) Revenue from Operations	1,657.09	1,901.08	1,784.11	7,588.76	5,796.47
	(b) Other Income	62.80	49.26	1.60	115.20	6.22
2	Total Income (a + b)	1,719.89	1,950.34	1,785.71	7,703.96	5,802.69
3	Expenses					
	(a) Cost of Materials Consumed	-	-	-	-	-
	(b) Purchase of Stock-In-Trade	1,782.66	1,991.71	1,636.22	7,810.22	5,693.65
	(c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(170.41)	(139.05)	97.17	(465.99)	(200.80)
	(d) Employee Benefits Expenses	3.73	2.72	2.83	11.60	9.53
	(e) Finance Costs	14.69	14.79	11.24	64.06	64.63
	(f) Depreciation and Amortisation Expenses	0.31	0.31	0.28	1.24	1.05
	(g) Other Expenses	52.63	13.66	9.85	78.68	37.29
	Total Expenses (3)	1,683.61	1,884.14	1,757.59	7,499.81	5,605.35
4	Profit/(Loss) from Operations Before Exceptional Items & Tax (2 - 3)	36.28	66.20	28.12	204.15	197.34
5	Exceptional Items	-	-	-	-	-
6	Profit/(Loss) from Ordinary Activities Before Tax (4 - 5)	36.28	66.20	28.12	204.15	197.34
7	Tax Expenses					
	(a) Current Tax	8.21	18.15	29.25	50.86	63.15
	(b) Deferred Tax	0.74	(1.55)	1.60	0.52	8.55
	(c) Tax In Respect of Earlier Year	1.28	(2.30)	2.81	(1.02)	3.20
	Total Tax Expenses (7)	10.23	14.30	33.66	50.36	74.90
8	Net Profit/(Loss) for the Period/Year (6 - 7)	26.05	51.90	(5.54)	153.79	122.44
9	Other Comprehensive Income (Net of Tax)					
a	Items that will not be reclassified to profit or loss	104.84	(16.73)	21.51	140.60	4.98
b	Items that will be reclassified to profit or loss	-	-	-	-	-
10	Total Comprehensive Income for the Period/Year (8+9)	130.89	35.17	15.97	294.39	127.42

11	Paid-Up Equity Share Capital of Face Value Rs.10/- Each	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34
12	Reserve Excluding Revaluation Reserves				1,759.60	1,465.22
13	Earnings Per Equity Share (Not Annualised for the quarter)					
	(a) Basic	0.25	0.51	(0.05)	1.50	1.20
	(b) Diluted	0.25	0.51	(0.05)	1.50	1.20

Notes:

- The above Audited Standalone Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026 have been reviewed by the Audit Committee & approved by the Board of Directors of the Company at their respective meetings held on Saturday, May 30,2026.
 - The above Audited Standalone Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026 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 "Statutory Audit" of the Audited Standalone Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026. The Statutory Auditors Report is annexed herewith. The Statutory Auditors have expressed an unmodified opinion.
- Change in Statutory Auditor:
- During the period subsequent to the year ended March 31, 2026, M/s S. L. Patel & Co., Chartered Accountants, resigned from the office of Statutory Auditors of the Company. Consequently, M/s T R S & Associates, Chartered Accountants, were appointed as Statutory Auditors of the Company on to fill the casual vacancy caused by such resignation in accordance with the applicable provisions of the Companies Act, 2013.
 - The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under only one Business which is considered to be the only reportable business segment.
 - The figures of the Quarter ended March 31,2026 and March 31,2025 are the balancing figure between Audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the financial years.
 - The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.
 - The Audited Standalone Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026 are available on the Company's website and also on the website of the BSE Limited where the shares of the Company are listed.

By Order of Board of Directors

Pritesh Y. Shah
Managing Director
DIN: 00239665



SIGNED FOR IDENTIFICATION
BY

T R S & ASSOCIATES

Place : Ahmedabad
Date : May 30, 2026

YASH CHEMEX LIMITED

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31,2026

(Rs. in Lakhs)

Particulars		As at March 31,2026	As at March 31,2025
		Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	393.95	377.67
	(b) Financial assets		
	(i) Investments	1,360.73	1,173.11
	(ii) Other financial assets	1.62	1.62
	(c) Other Non Current Assets	75.00	-
	Total non - current assets	1,831.30	1,552.40
2	Current assets		
	(a) Inventories	1,322.86	856.87
	(b) Financial assets		
	(i) Trade receivables	1,852.46	1,562.00
	(ii) Cash and cash equivalents	0.07	13.87
	(iii) Bank balances other than cash and cash equivalents	125.86	112.60
	(c) Other current assets	37.80	32.98
	Total current assets	3,339.05	2,578.32
	Total assets (1+2)	5,170.35	4,130.72
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	1,024.34	1,024.34
	(b) Other equity	1,759.60	1,465.22
	Total equity	2,783.94	2,489.56
2	LIABILITIES		
2	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	122.99	147.59
	(b) Provisions	2.58	2.33
	(c) Deferred tax liabilities (Net)	101.01	53.20
	Total non - current liabilities	226.58	203.12
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	672.86	596.91
	(ii) Trade payables	-	-
	- Total Outstanding dues to Micro, Small & Medium Enterprise	-	-
	- Total Outstanding dues to other than Micro, Small & Medium Enterprise	1,457.70	782.70
	(iii) Other financial liabilities	24.60	24.60
	(b) Other current liabilities	3.78	1.00
	(c) Provisions	0.29	0.26
	(d) Current tax liabilities (Net)	0.60	32.57
	Total current liabilities	2,159.83	1,438.04
	Total equity and liabilities (1+2+3)	5,170.35	4,130.72

By Order of Board of Directors

Pritesh Y. Shah
Managing Director
DIN: 00239665



**SIGNED FOR IDENTIFICATION
BY**

Place : Ahmedabad & ASSOCIATES
Date : May 30, 2026

YASH CHEMEX LIMITED

Audited Standalone Statement of Cash Flow for the Financial year ended March 31, 2026

(Rs. in Lakhs)

Particulars	Year Ended March 31, 2026 Rs.	Year Ended March 31, 2025 Rs.
	Audited	Audited
Cash flow from operating activities		
Profit Before Tax	204.15	197.34
Adjustments for :		
Depreciation and Amortisation Expense	1.24	1.05
Provision for Expected Credit Loss	-	1.44
Finance Costs	64.06	64.63
Dividend Income	(0.05)	-
Interest income	(5.35)	(5.98)
Operating profit before working capital changes	264.05	258.48
Changes in operating assets and liabilities:		
(Increase)/Decrease in Inventories	(465.99)	(200.81)
(Increase)/Decrease in Trade Receivables	(290.45)	57.25
(Increase)/Decrease in Other current financial assets , other current assets , Loans (Current + Non Current)	(4.82)	(12.95)
(Increase)/Decrease in Trade Payables	675.01	(113.12)
Increase/(Decrease) in other current financial liabilities, other current liabilities , Provisions (Current + Non Current)	3.31	(2.27)
Cash flow generated from operations	181.11	(13.41)
Direct Tax Paid (Net)	(81.81)	(9.02)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)	99.30	(22.43)
Cash flows from investing activities		
Purchase\ (Proceeds) of Purchase of property, plant and equipments (Including CWIP & Capital Advance) (net)	(92.53)	(19.69)
Redemption\ (Investment) in Fixed Deposits with Banks (net)	(13.26)	(5.38)
Interest Received	5.35	5.98
Dividend Received	0.05	-
Proceeds from \ (Purchase) of Non Current Investments	-	57.12
NET CASH FLOW FROM / (USED IN) IN INVESTING ACTIVITIES (B)	(100.39)	38.03
Cash flows from financing activities		
Finance Costs Paid	(64.06)	(64.63)
Availment \ (Repayment) of Current Borrowings (net)	75.95	84.08
Repayment of Non Current Borrowings	(24.60)	(28.33)
NET CASH FLOW (USED IN) FINANCING ACTIVITIES (C)	(12.71)	(8.89)
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS (A + B + C)	(13.80)	6.71
Cash and cash equivalents at the beginning of the year	13.87	7.16
Cash and cash equivalents at the end of the year	0.07	13.87

By Order of Board of Directors

Pritesh Y. Shah
Managing Director

DIN: 00239665



**SIGNED FOR IDENTIFICATION
BY**

Place : Ahmedabad

Date : May 30, 2026

T R S & ASSOCIATES



TRS & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended

To
The Board of Directors of
Yash Chemex Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Consolidated Financial Results of **Yash Chemex Limited** ('Holding Company') and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the quarter ended March 31, 2026 and the year ended March 31, 2026 ('the Statement'), 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditors on separate financial statement of subsidiary referred to in other matters section below, the statement:

- include the financial results of the following subsidiary :-
 - Subsidiary: Yasons Chemex Care Limited
- are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group and in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the Statement

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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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement, which is the responsibility of the Management of Holding Company and approved by the Board of Director's of Holding Company, has been prepared on the basis of the audited consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net consolidated profit and other comprehensive income and other financial information of the group in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued hereunder 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 of 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 Statement 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 the statement by the directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Companies included in the group are responsible for assessing the respective company's the ability of to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors of the respective companies either intends to liquidate the Group 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 also responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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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 Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating 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.
- 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 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entity within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entity included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

310, Vraj Plaza, Opp. Sahajanand Complex, Bhattha, Paldi, Ahmedabad-380 007

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TRS & ASSOCIATES

Chartered Accountants

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

We communicate with those charged with governance of the Holding Company and such other entity included in the Statement 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.

We also performed procedures in accordance with the circular no CIR/CFD/CMD/1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

1. The accompanying consolidated financial results include the Audited Financial Results of one subsidiary whose financial statement reflect (before consolidation adjustments) Total assets of Rs. 5,254.00 Lakhs as at March 31, 2026, Total revenues of Rs. 1,791.16 Lakhs and Rs.7,125.78 Lakhs, Total Profit\Loss After Tax of (Rs.70.00 Lakhs) and Rs. 93.78 Lakhs, Total Comprehensive Income of (Rs. 75.60 Lakhs) and Rs. 88.18 Lakhs, for the Quarter and the Year ended March 31, 2026 respectively, and Net Cash Outflow of Rs. 4.39 Lakhs for the year ended March 31, 2026, as considered in the Statement whose financial statements audited by the other auditor, which has been approved by the respective management of this entity and have been furnished to us by the Management and our opinion on the audited consolidated financial statements in so far as it relates to the amounts and disclosures included in respect of this Subsidiary is based solely on the report of the other auditor and the procedures performed by us are stated in paragraph above. This Financial information is Material to the Group.
2. We draw attention to Note 5 to the Statement regarding resignation of the previous statutory auditors of the Holding Company subsequent to the year-end and our appointment, as statutory auditors of the Holding Company on May 19, 2026 to fill the casual vacancy caused by such resignation.

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TRS & ASSOCIATES

Chartered Accountants

Considering the circumstances of auditor transition, we have performed additional audit procedures, including communication with the predecessor auditors, evaluation of opening balances and comparative financial information, review of subsequent events and other procedures considered necessary in accordance with applicable Standards on Auditing.

3. The audit of the consolidated financial results for the quarter and year ended March 31, 2025 and the review of consolidated financial results for the quarter ended December 31, 2025 included in the Statement were carried out by the predecessor statutory auditors, M/s S. L. Patel & Co., Chartered Accountants, who had expressed unmodified opinion/conclusion vide their reports dated May 27, 2025 and February 14, 2026 respectively.
4. The Statement includes the results for the quarter ended March 31, 2026 represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were reviewed by the predecessor statutory auditors.

Our opinion is not modified in respect of above matters.

For, T R S & Associates
Chartered Accountants
ICAI Firm Registration Number: 141126W

H.N. Rathod
Hemal N Rathod
Partner
Membership Number : 147609
Place : Ahmedabad,
Date : May 30, 2026
UDIN:- 26147609MKZNXL2948



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YASH CHEMEX LIMITED

411, 4TH FLOOR, SIGMA ICON-1, OPP. MEDILINK HOSPITAL, SATELLITE, AHMEDABAD - 380015.

TELE:- 079-40028639/26730257/26730258, Email:- yashchem@hotmail.com, Website:-

www.yashchemex.com

CIN:- L74110GJ2006PLC048385

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE FOURTH QUARTER AND THE FINANCIAL YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs, except EPS)						
Sr. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		3/31/2026 (Audited)	12/31/2025 (Unaudited)	3/31/2025 (Audited)	3/31/2026 (Audited)	3/31/2025 (Audited)
1	Income					
	(a) Revenue from Operations	4,096.57	3,430.23	2,994.07	14,402.01	9,528.29
	(b) Other Income	147.89	151.65	127.15	354.01	224.46
2	Total Income (a + b)	4,244.46	3,581.88	3,121.22	14,756.02	9,752.75
3	Expenses					
	(a) Cost of Materials Consumed	1,485.05	1,063.03	(1,036.58)	4,117.93	1,346.87
	(b) Purchase of Stock-In-Trade	2,835.85	2,874.43	3,845.08	10,679.32	7,926.50
	(c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(169.45)	(611.17)	115.04	(747.15)	(244.90)
	(d) Employee Benefits Expenses	22.64	53.28	26.91	86.94	83.16
	(e) Finance Costs	32.96	33.94	32.29	137.72	155.84
	(f) Depreciation and Amortisation Expenses	2.15	2.17	2.52	8.64	9.89
	(g) Other Expenses	71.74	23.47	52.09	143.77	87.33
	Total Expenses (3)	4,280.94	3,439.15	3,037.35	14,427.17	9,364.69
4	Profit\ (Loss) from Operations Before Exceptional Items & Tax (2 - 3)	(36.48)	142.73	83.87	328.85	388.06
5	Exceptional Items	-	-	-	-	-
6	Profit\ (Loss) from Ordinary Activities Before Tax (4 - 5)	(36.48)	142.73	83.87	328.85	388.06
7	Tax Expenses					
	(a) Current Tax	3.94	33.36	36.65	80.81	83.41
	(b) Deferred Tax	0.69	(2.68)	0.22	(0.07)	13.64
	(c) Tax In Respect of Earlier Year	2.84	(2.30)	2.81	0.54	7.40
	Total Tax Expenses (7)	7.47	28.38	39.68	81.28	104.45
8	Net Profit\ (Loss) for the Period\ Year (6 - 7)	(43.95)	114.35	44.19	247.57	283.61
9	Other Comprehensive Income (Net of Tax)					
a	Items that will not be reclassified to profit or loss	99.24	(16.73)	20.81	135.00	4.28
b	Items that will be reclassified to profit or loss	-	-	-	-	-
10	Total Comprehensive Income for the Period\ Year (8+9)	55.29	97.62	65.00	382.57	287.89

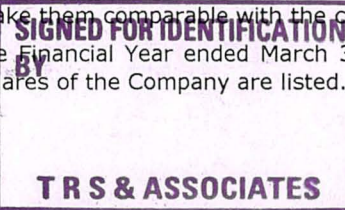
11	Paid-Up Equity Share Capital of Face Value Rs.10/- Each	1,024.34	1,024.34	1,024.34	1,024.34	1,024.34
12	Reserve Excluding Revaluation Reserves				3,080.12	2,740.34
13	Earnings Per Equity Share (Not Annualised for the quarter)					
	(a) Basic	(0.10)	0.82	0.20	1.97	2.01
	(b) Diluted	(0.10)	0.82	0.20	1.97	2.01
14	Net Profit attributable to:					
	(a) Owner's of the company	(9.96)	84.03	20.05	202.07	205.39
	(b) Non-Controlling Interest	(33.99)	30.32	24.14	45.50	78.22
	Other Comprehensive Income attributable to:					
15	(a) Owner's of the company	101.96	(16.73)	21.15	137.72	4.62
	(b) Non-Controlling Interest	(2.72)	-	(0.34)	(2.72)	(0.34)
	Total Comprehensive Income attributable to:					
16	(a) Owner's of the company	91.99	67.30	41.21	339.78	210.01
	(b) Non-Controlling Interest	(36.70)	30.32	23.80	42.79	77.88

Notes:

- The above Audited Consolidated Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026 have been reviewed by the Audit Committee & approved by the Board of Directors of the Company at their respective meetings held on Saturday, May 30,2026.
- The above Audited Consolidated Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026 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 Audited Consolidated Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026 includes results of its Subsidiary Company : Yasons Chemex Care Limited
- The Statutory Auditors of the Company have carried out "Statutory Audit" of the Audited Consolidated Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026. The Statutory Auditors Report is annexed herewith. The Statutory Auditors have expressed an unmodified opinion.
Change in Statutory Auditor of Holding Company:
- During the period subsequent to the year ended March 31, 2026, M/s S. L. Patel & Co., Chartered Accountants, resigned from the office of Statutory Auditors of the Holding Company. Consequently, M/s T R S & Associates, Chartered Accountants, were appointed as Statutory Auditors of the Holding Company on to fill the casual vacancy caused by such resignation in accordance with the applicable provisions of the Companies Act. 2013.
- The Group operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Group fall under only one Business which is considered to be the only reportable business segment.
- The figures of the Quarter ended March 31,2026 and March 31,2025 are the balancing figure between Audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the financial years.
- The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.
- The Audited Consolidated Financial Results for the Fourth Quarter and the Financial Year ended March 31,2026 are available on the Company's website and also on the website of the BSE Limited where the shares of the Company are listed.

By Order of Board of Directors

Pritesh Shah
Managing Director
DIN: 00239665



Place: Ahmedabad
Date : May 30,2026

YASH CHEMEX LIMITED

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars		As at March 31, 2026	As at March 31, 2025
		Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	424.22	414.63
	(b) Goodwill	74.57	74.57
	(c) Financial assets		
	(i) Investments	1,287.65	1,094.84
	(ii) Other financial assets	25.46	24.82
	(d) Deffered Tax Assets	6.81	4.35
	(e) Non Current Assets	75.00	-
	Total non - current assets	1,893.71	1,613.21
2	Current assets		
	(a) Inventories	2,468.09	2,116.84
	(b) Financial assets		
	(i) Trade receivables	4,988.76	4,199.49
	(ii) Cash and cash equivalents	5.69	23.88
	(iii) Bank balances other than cash and cash equivalents	227.05	217.68
	(c) Other current assets	88.27	339.71
	Total current assets	7,777.86	6,897.60
	Total assets (1+2)	9,671.57	8,510.81
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	1,024.34	1,024.34
	(b) Other equity	3,080.12	2,740.34
	Equity attributable to equity holders of	4,104.46	3,764.68
	(c) Non-controlling interest	2,017.12	1,974.33
	Total equity	6,121.58	5,739.01
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	122.99	147.59
	(b) Provisions	18.89	9.93
	(c) Deferred tax liabilities (Net)	101.01	53.20
	Total non - current liabilities	242.89	210.72
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,397.18	1,205.85
	(ii) Trade payables		
	- Total Outstanding dues to Micro, Small & Medium Enterprise	-	-
	- Total Outstanding dues to other than Micro, Small & Medium Enterprise	1,629.74	1,071.17
	(iii) Other financial liabilities	24.60	24.60
	(b) Other current liabilities	240.15	212.01
	(c) Provisions	2.03	0.36
	(d) Current tax liabilities (Net)	13.40	47.09
	Total current liabilities	3,307.10	2,561.08
	Total equity and liabilities (1+2+3)	9,671.57	8,510.81

By Order of Board of Directors

Pritesh Y. Shah
Managing Director
DIN: 00239665

SIGNED FOR IDENTIFICATION
BY

T R S & ASSOCIATES
Place: Ahmedabad
Date : May 30, 2026

YASH CHEMEX LIMITED

Consolidated Statement of Cash Flow for the Financial year ended March 31, 2026

Particulars	(Rs. in Lakhs)	
	Year Ended March 31, 2026 Audited	Year Ended March 31, 2025 Audited
Cash flow from operating activities		
Profit Before Tax	328.85	388.06
Adjustments for :		
Depreciation and Amortisation Expense	8.64	9.89
Provision\ (Reversal) for Expected Credit Loss	(3.72)	(22.92)
Finance Costs	137.72	155.84
Dividend Income	(0.05)	-
Share of Profit from Investment In LLP	(5.19)	(90.09)
Interest income	(12.77)	(11.86)
Operating profit before working capital changes	453.48	428.92
Changes in operating assets and liabilities:		
(Increase)/Decrease in Inventories	(351.25)	(385.35)
(Increase)/Decrease in Trade Receivables	(793.01)	(70.25)
(Increase)/Decrease in Other current financial assets , other current assets , Loans (Current + Non Current)	251.08	(139.03)
(Increase)/Decrease in Trade Payables	558.57	71.50
Increase/(Decrease) in other current financial liabilities, other current liabilities , Provisions (Current + Non Current)	38.77	169.55
Cash flow generated from operations	157.64	75.34
Direct Taxes paid (net)	(115.04)	(38.58)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)	42.60	36.76
Cash flows from investing activities		
Purchase of property, plant and equipments (Including CWIP & Capital Advance)	(93.25)	(22.30)
Interest Received	12.77	11.86
Dividend Received	0.05	-
Redemption\ (Investment) in Fixed Deposits with Banks (net)	(9.37)	(110.46)
Proceeds From Sale of Non Current Investments made during the year (net)	-	51.74
NET CASH FLOW FROM / (USED IN) IN INVESTING ACTIVITIES (B)	(89.80)	(69.16)
Cash flows from financing activities		
Finance Costs Paid	(137.72)	(155.84)
Availment \ (Repayment) of Current Borrowings (net)	191.33	259.90
Repayment of Non Current Borrowings	(24.60)	(70.41)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	29.01	33.65
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS (A + B + C)	(18.19)	1.25
Cash and cash equivalents at the beginning of the year	23.88	22.63
Cash and cash equivalents at the end of the year	5.69	23.88

By Order of Board of Directors

Pritesh Y. Shah
Managing Director
DIN: 00239665



SIGNED FOR IDENTIFICATION
BY

T R S & ASSOCIATES

Place: Ahmedabad
Date : May 30, 2026



|| શ્રી રત્નચંદ્ર નામદેવદાસ ગિરમઃ ||
YASH

CHEMEX LIMITED



Formerly known as Yash CHEMEX PVT. LTD. (MSME No. 613146090155)

IMPORTERS & EXPORTERS OF DYES, INTERMEDIATES & CHEMICALS

Regd. Office : 411, 4th Floor, Sigma Icon-1, Opp. MediLink Hospital, 132 ft. Ring Road, Satellite Ahmedabad-380015.
Ph. : +91-79-26730257, 40028639 email yashchem@hotmail.com Web : www.yashchemex.com
CIN : L74110GJ2006PLC048385

30th May 2026

To
The Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street, Mumbai - 400001

Ref: YASH CHEMEX LIMITED BSE SCRIP CODE: 539939 SCRIP ID: YASHCHEM

Sub.: DECLARATION OF UN-MODIFIED OPINION WITH AUDIT REPORT ON AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE FOURTH QUARTER AND THE FINANCIAL YEAR ENDED 31ST MARCH 2026.

Dear Sir,

This is in reference to the Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2016 vide Notification No. SEBI/ LAD-NRO/ GN/ 2016-17/ 001 dated 25/05/2016.

We hereby confirm and declare that the Company's Statutory Auditors M/s TRS & Associates, Chartered Accountants (FRN-141126W) have issued Audit Report with an Un-modified opinion on the Audited Standalone and Consolidated Financial Results for the fourth quarter and the financial year ended 31st March 2026.

Kindly take the above on records.

Thank you,

For Yash Chemex Limited

Pritesh Y Shah
Managing Director
DIN - 00239665