

Date: 12th November, 2024

To, National Stock Exchange of India Limited Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051 NSE Scrip Symbol: KRONOX	To, BSE Limited 25 th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001 BSE Scrip Code: 544187
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Subject: Submission of Statement of Standalone Unaudited Financial Results for the quarter and half year ended on 30th September, 2024 along with the Statement of Assets and Liabilities as on 30th September, 2024.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that, Board of Directors at their meeting held today i.e. on **Tuesday, 12th November, 2024** have considered, approved and took on record the followings:

1. Statement of Standalone Unaudited Financial Results for the quarter and half year ended on 30th September, 2024 along with Statement of Assets and Liabilities as at 30th September, 2024 and the Cash Flow Statement for the quarter and half-year ended on 30th September, 2024
2. Independent Auditors' Limited Review Report on Financial Results.

The Meeting of Board of Directors commenced at 5:00 p.m. and concluded at 5.35 p.m.

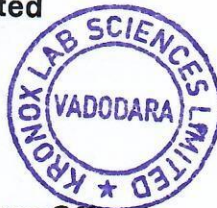
Kindly take the aforesaid information on your record and oblige.

Thanking you

For **KRONOX Lab Sciences Limited**



Nikhil Goswami
Company Secretary & Compliance Officer
Membership No. A68272



KRONOX LAB SCIENCES LIMITED

Corporate Office Address : Block No. 284, Village : Dabhasa, Taluka : Padra, Dist. : Vadodara, Gujarat State - 391 440.

Registered Office Address : Block No. 353, Village : Ekalbara, Taluka : Padra, Dist. : Vadodara, Gujarat State - 391 440.

Phone No. : +91 2662 244077, 244088

Email : info@kronoxlabsciences.com,

CIN : U24117GJ2008PLC055460

Website : www.kronoxlabsciences.com

CIN : L24117GJ2008PLC055460

KRONOX LAB SCIENCES LIMITED

Regd. Office: Block No. 353, Village: Ekalbara, Taluka: Padra, District: Vadodara 391440 Gujarat

email: cs@kronoxlabsciences.com ; CIN: L24117GJ2008PLC055460

Quarterly & Half Year ended Financial Result by Companies Other than Banks

Unaudited Financial Results for the Quarter and Half Year ended 30.09.2024

(Rs in Lakhs)

Sr.No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATION						
1	Revenue from Operation	2,485.91	2,102.41	2,519.26	5,005.17	4,697.64	8,986.24
2	Other Income	36.06	49.38	43.22	79.28	73.66	157.79
3	Total Income	2,521.97	2,151.79	2,562.48	5,084.46	4,771.29	9,144.03
	4 EXPENSES						
a	Cost of Materials Consumed	1,087.64	1,100.98	1,229.08	2,316.73	2,277.45	4,489.37
b	Changes in Inventories of Finished Goods, Work in progress and Stock-In-Trade	41.86	(5.20)	108.26	150.11	163.24	96.38
c	Employee Benefits expenses	116.31	185.13	117.17	233.48	367.06	622.85
d	Finance Costs	-	-	-	-	-	-
e	Depreciation and amortisation Expenses	34.16	37.91	33.24	67.40	69.75	128.88
f	Other Expenses	359.70	235.78	243.94	603.64	452.43	945.75
	TOTAL EXPENSES	1,639.67	1,554.59	1,731.70	3,371.37	3,329.92	6,283.22
5	Profit before Tax	882.30	597.19	830.78	1,713.09	1,441.37	2,860.81
6	Tax Expenses						
a	Current Tax	225.53	155.76	216.66	442.19	373.35	734.88
b	Deferred Tax	9.46	6.26	(0.89)	8.57	(5.20)	(9.20)
c	Tax Expenses/Refunds relating to prior years	-	-	-	-	-	-
7	Profit after Tax for the Period	647.31	435.16	615.01	1,262.33	1,073.22	2,135.13
8	Other Comprehensive Income						
a	Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) Defined benefit Plan liability/assets	6.01	5.66	4.94	10.95	12.76	25.51
	(ii) Tax impact on above item	(1.51)	5.63	(1.24)	(2.76)	(3.21)	(5.23)
b	Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(i) Exchange difference arising on translation of foreign operations	-	-	-	-	-	-
c	Exceptional Items	-	-	-	-	-	-
9	Total Comprehensive Income for the period	651.80	446.45	618.70	1,270.52	1,082.76	2,155.41
10	Paid up share capital(FV Rs.10/- per share.)	3710.4	3710.4	3710.4	3710.4	3710.4	3710.4
	Other Equity	-	-	-	-	-	2,920.10
11	Earning per equity share (In Rupees) (F V Rs.10/- per share) (Basic & Dilluted)	1.76	1.20	1.67	3.42	2.92	5.81

Notes:

- 1 The above Unaudited results have been prepared in accordance with Indian Accounting Standard (IND AS) notified under section 133 of the companies Act, 2013, read together with relevant rules issued there under and other accounting principles generally accepted in India.
- 2 The above results, have been reviewed by the Statutory Auditors, recommended by the Audit Committee and Approved by the Board of Directors in their meeting held on 06th August, 2024.
- 3 The Company is having only one reportable segment under Ind As-108 on "Operating Segments" i.e. manufacturing of High Purity Speciality Fine chemical.
The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/year.
- 4 The Company has completed its Initial Public Offer (IPO) being 100% offer for sale of 95,70,000 equity shares of face value of INR 10 each at and issue price of INR 136 per share, (including premium of Rs.126 per share). Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 10th June, 2024.
- 5 The Company has done Initial Public Offering which was 100% Offer for Sale (OFS) hence Company is not required to file Statement of deviation or variation under Regulation 32 of SEBI (LODR) Regulation, 2015.

Date: 12/11/2024
Place: Vadodara



For and on behalf of the Board of
KRONOX LAB SCIENCES LIMITED

Ketan Ramani
Ketan Ramani
Whole Time Director
DIN: 01510833

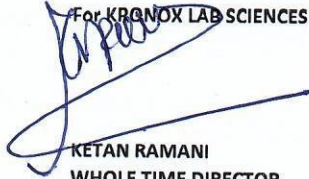
KRONOX LAB SCIENCES LIMITED
CIN: L24117GJ2008PLC055460
Balance Sheet as at 30th September'2024

KRONOX

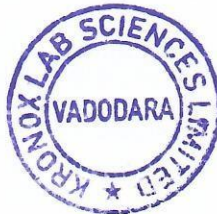
(Rs. in Lacs)

Particulars	Notes	30th September,2024	31st March,2024
Assets			
I. Non-current assets			
(a) Property, plant and equipment	2	2,615.52	2,640.55
(b) Capital work-in-progress	3	226.53	48.78
(c) Financial assets			
(i) Investments	4	2.50	2.50
(ii) Other Financial Asset	5	699.07	9.73
(d) Deferred Tax Asset (net)	6	26.82	38.15
		3,570.44	2,739.71
II. Current assets			
(a) Inventories	7	851.80	925.26
(b) Financial assets			
(i) Investments			
(ii) Trade Receivables	8	2,131.97	1,764.65
(iii) Cash and cash equivalent	9	214.97	258.64
(iv) Bank balances other than(iii) above	9A	750.00	105.41
(v) Other Financial Asset	10	974.22	1,191.17
(c) Other current assets	11	25.37	414.58
		4,948.33	4,659.71
Total assets		8,518.77	7,399.42
Equity and liabilities			
Equity			
(a) Equity share capital	12	3,710.40	3,710.40
(b) Other equity	13	4,005.10	2,920.10
Total Equity		7,715.50	6,630.50
Liabilities			
I. Non-current liabilities			
(a) Provisions	14	3.94	1.83
		3.94	1.83
II. Current liabilities			
(a) Financial liabilities			
(i) Trade payables	15		
Total outstanding dues of micro enterprise and small enterprise		270.78	315.10
Total outstanding dues of creditors other than micro enterprise and small enterprise		334.05	309.25
(b) Other current liabilities	16	45.74	60.87
(c) Provisions	17	66.75	60.24
(d) Current Tax Liabilities (Net)	18	82.00	21.63
		799.33	767.09
Total equity and liabilities		8,518.77	7,399.42
Significant accounting policies	1		

For KRONOX LAB SCIENCES LIMITED


KETAN RAMANI
WHOLE TIME DIRECTOR

DIN: 01510833
Place : Vadodara



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Cash flow Statement for the period April,2024 to September,2024

Particulars		30th September,2024	31st March,2024
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax		
	<u>Adjustments for:</u>	1,713.09	2,860.81
	Add : Depreciation and amortisation		
	Allowance for credit losses Financial Asset	67.40	128.88
	Interest Income	-	(0.24)
	Accrued Defined Benefit Plan Liability	(50.36)	(101.67)
	Dividend Income	13.16	26.73
	Operating Profit before Working Capital Changes	(0.03)	(0.03)
	<u>Adjustments for:</u>	1,743.26	2,914.48
	Trade Receivables		
	Other Current Assets	(367.32)	90.69
	Inventories	389.21	(360.24)
	Trade payables & Provisions	73.46	(7.92)
	Other Current and non current Liabilities	(10.89)	(207.03)
	Cash Generated from Operations	43.03	46.39
	Less : Direct Taxes paid	127.50	(438.10)
	Net Cash generated from operating activities (i)	442.19	734.88
		1,428.57	1,741.51
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, plant and Equipment incl.CWIP	(225.67)	(1,227.03)
	Bank Deposits (placed)/matured	(1,116.99)	(603.63)
	Security Deposits (placed)/matured	-	(2.25)
	Sale of fixed assets		
	Interest Income	5.55	-
	Dividend Income	50.36	101.67
	Net cash generated from investing activities (ii)	0.03	0.03
		(1,286.72)	(1,731.22)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Expense		
	Payment of Dividends		
	Net cash generated from financial activities (iii)	(185.52)	-
		(185.52)	-
	Net change in cash and cash equivalents (i+ii+iii)	(43.67)	10.29
	Cash and cash equivalents at the beginning of the year	258.64	248.35
	Cash and cash equivalents at the end of the year*	214.97	258.64
	*Cash & cash equivalents includes:		
	Cash in hand	2.31	1.40
	Balances with Scheduled Bank (including Fixed Deposit having remaining maturity period less than 3 months from the reporting date)	212.66	257.24

For KRONOX LAB SCIENCES LIMITED


KETAN RAMANI
 WHOLE TIME DIRECTOR
 DIN: '01510833
 Place : Vadodara



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MAHESH UDHWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

3rd Floor, Satyam Building,
Opp. Old Vuda Office, Fatehgunj,
Vadodara - 390 024, Gujarat, India

M.: +91 8758756360

Website : www.maheshudhwani.com

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of KRONOX LAB SCIENCES LIMITED for quarter and half year ended September 30, 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to

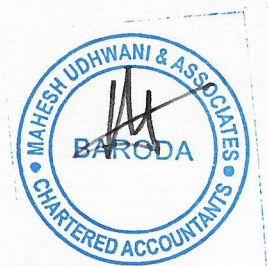
The Board of Directors

KRONOX LAB SCIENCES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **KRONOX LAB SCIENCES LIMITED** for the quarter ended 30th September 2024 and half year ended 30th September 2024 ("the Statement") attached herewith.

The Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.



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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For Mahesh Udhwani & Associates

Chartered Accountants

FRN :129738W



Mahesh Udhwani

Partner

M.N:- 047328

UDIN: 24047328BJZYYW4276

Place: Vadodara

Date : 12/11/2024

