

UNILEX COLOURS AND CHEMICALS LIMITED

106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra

CIN:L74999MH2001PLC131352

BALANCE SHEET AS AT MARCH 31, 2025

(₹ in lakhs Unless otherwise specified)

Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
Equity & Liabilities		
Shareholders funds:		
Share Capital	1361.70	1001.70
Reserves and Surplus	5769.45	2684.30
Non-Current liabilities:		
Long-Term Borrowings	51.04	15.10
Deferred Tax Liabilities	11.52	15.15
Long Term Provisions	59.04	23.53
Current Liabilities:		
Short Term Borrowings	1498.51	2146.29
Trade Payables		
(i) Total Outstanding Dues of Micro & Small Enterprises	215.04	1970.19
(ii) Total Outstanding Dues of Creditors Other Than Micro & Small Enterprises	972.74	825.87
Other Current Liabilities	184.60	292.35
Short Term Provisions	67.78	93.85
Total Equity & Liabilities	10191.41	9068.35
Assets		
Non-Current Assets:		
Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	610.60	1127.84
Other Non-Current Assets	72.11	71.11
Current Assets:		
Current Investments		-
Inventories	1625.40	1758.69
Trade Receivables	3721.32	4442.17
Cash and Cash Equivalents	3046.79	436.62
Short Term Loans and Advances	683.45	702.09
Other Current Assets	431.74	529.83
Total Assets	10191.41	9068.35

For UNILEX COLOURS AND CHEMICALS LIMITED


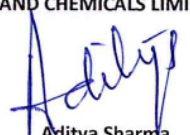


Aditya Sharma

Aditya Sharma
Managing Director
DIN:00583133

Date : 29th May 2025

Place : Mumbai

UNILEX COLOURS AND CHEMICALS LIMITED 106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra CIN:L74999MH2001PLC131352 STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025 (₹ in lakhs Unless otherwise specified)					
Particulars	Half Year Ended			Year Ended	
	March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from Operations	7279.90	7864.01		15143.92	14385.01
Other Incomes	315.72	321.54		637.27	547.87
Total Income (I)	7595.63	8185.56		15781.18	14932.88
Expenses					
Cost of Raw Materials Consumed	2261.89	1795.27	the company got listed on NSE SME platform w.e.f 3rd October, 2024. Therefore financial result for six months ended on 31st March 2024 are not applicable	4057.16	3168.57
Purchases of stock in Trade	3558.80	5060.99		8619.79	9774.02
Change in Inventories	392.88	(138.30)		254.59	(224.27)
Employee Benefits Expenses	408.00	297.57		705.57	456.04
Finance Costs	67.29	71.05		138.34	100.84
Depreciation	32.56	31.98		64.54	60.21
Other Expenses	573.47	503.90		1077.37	769.12
Total Expenses (II)	7294.89	7622.47		14917.36	14104.53
Profit before Exceptional & Extraordinary items and Tax (I-II)	300.74	563.08		863.82	828.35
Exceptional Items		-		-	-
Profit before Extraordinary items and tax	300.74	563.08		863.82	828.35
Extraordinary items					-
Profit before tax	300.74	563.08		863.82	828.35
Tax Expense					
Current Tax	85.09	141.17		226.26	211.75
Earlier Year Tax					
Deferred Tax Expenses	(6.35)	2.71		(3.64)	(.07)
Profit for the period from Continuing Operations	222.00	419.20		641.20	616.67
Profit from Discontinuing Operations					
Tax Expense of Discontinuing Operations					-
Profit for the period	222.00	419.20		641.20	616.67
Earning per share					
Basic (in Rs)	1.88	3.55		5.42	6.16
Diluted (in Rs)	1.88	3.55		5.42	6.16
<div> <div> Date : 29th May 2025 Place : Mumbai </div> <div> For UNILEX COLOURS AND CHEMICALS LIMITED   Aditya Sharma Managing Director DIN:00583133 </div> </div>					

UNILEX COLOURS AND CHEMICALS LIMITED

106-107, Advent Atria, Chincholi Bunder Road, Malad (W) Mumbai-400064 Maharashtra

CIN:L74999MH2001PLC131352

CASHFLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2025

(₹ in lakhs Unless otherwise specified)

Particulars	For the year ended on March 31, 2025	For the year ended on March 31, 2024
Cash Flow from Operating Activities		
Net Profit before tax as per Profit And Loss A/c	863.82	828.35
Adjustments for:		
Opening Reserve Adjustment	-	(78.78)
Depreciation	64.54	60.21
Interest Expense	113.61	89.87
Interest Income	(146.50)	(25.69)
Profit from sale of Fixed Asset	(12.48)	-
Operating Profit Before Working Capital Changes	883.01	873.96
Adjusted for (Increase)/ Decrease in:		
Increase / (Decrease) in Inventories	133.29	(305.67)
Increase / (Decrease) in trade receivable	720.85	(1054.40)
(Increase) / Decrease in Other non current assets	(1.00)	(15.50)
(Increase) / Decrease in Short term loans and advances	18.64	(86.36)
Increase / (Decrease) in Other Current Assets	98.09	(231.75)
Increase / (Decrease) in Trade Payables	(1608.28)	337.66
Increase / (Decrease) in short term provisions	(26.08)	92.32
Increase / (Decrease) in other current liabilities	(107.75)	169.97
Increase / (Decrease) in long term provisions	35.50	23.53
Cash Generated From Operations	146.28	(196.23)
Appropriation of Profit	-	-
Net Income Tax paid/ refunded	(226.26)	(211.75)
Net Cash Flow from/(used in) Operating Activities: (A)	(79.98)	(407.99)
Cash Flow From Investing Activities:		
Purchase of Fixed Assets	(126.81)	(55.49)
Sale of Fixed Assets	591.98	-
Interest Income	146.50	25.69
Net Cash Flow from/(used in) Investing Activities: (B)	611.67	(29.80)
Cash Flow from Financing Activities:		
Interest & Finance Cost	(113.61)	(89.87)
(Repayments) / proceeds of long term borrowings	35.93	(2.05)
(Repayments) / proceeds of short term borrowings	(647.78)	996.91
Proceeds for issue of Shares	2803.95	-
Dividend Paid	-	(133.56)
Net Cash Flow from/(used in) Financing Activities (C)	2078.49	771.43
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	2610.17	333.64
Cash & Cash Equivalents As At Beginning of the Year	436.62	102.98
Cash & Cash Equivalents As At End of the Year	3046.79	436.62

For UNILEX COLOURS AND CHEMICALS LIMITED




Aditya Sharma
 Managing Director
 DIN:00583133

Date : 29th May 2025

Place : Mumbai

CIN:L74999MH2001PLC131352

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH 2025

i. The above audited financial results for the half year ended and year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of UNILEX COLOURS AND CHEMICALS LIMITED ("the Company") in their meeting held on 29th May, 2025.

ii. The statutory Auditor Have Carried Out Independent Audit for the year ended 31.03.2025

iii. The above audited financial results for the half year ended and year ended 31st March, 2025 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

iv. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above results have been audited by the Statutory Auditors of the Company for the half year ended and year ended 31st March, 2025

v. The Company is operating in a single segment. Hence, the above financial results are based on single segment only.

vi. The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.

vii. The statement includes the result for the half year ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year.

vii. The Proceeds of IPO have been utilised till March, 2025 as per the below mentioned table:

Object of the Issue	Amount Allocated for the Object	Amount utilized	balance available in bank	Balance Available as Fixed Deposit
Repayment in full or in part, of certain of our outstanding borrowing	1000.00	300.00	-	700.00
To meet Working Capital requirements	1500.00	-	-	1500.00
General Corporate Purpose	632.00	330.21	1.79	300.00
Total	3132.00	630.21	1.79	2500.00

Date : 29th May 2025

Place : Mumbai

For UNILEX COLOURS AND CHEMICALS LIMITED



Aditya Sharma

Aditya Sharma
Managing Director
DIN:00583133



Regd. Office : 106-107, Advent Atria,
Chincholi Bunder Road, Malad (West),
Mumbai - 400 064, India
Phone : (+91)-(22)- 2881 1818 / 19
E-mail : adi@unilexcolours.in
E-mail : sales@phthalocyaninepigments.com
Website: www.phthalocyaninepigments.com
Website: www.unilexcolours.in (Unilex Colours Dyes Div.)
CIN: L74999MH2001PLC131352

May 29, 2025

To,
The Manager – Listing Department
National Stock Exchange of India Limited
5, Exchange Plaza, Bandra-Kurla Complex
Bandra (East), Mumbai 400051

Scrip Code: UNILEX, ISIN: INE0B2801011

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016

Dear Sir/Madam,

We, hereby confirm and declare that the Statutory Auditors of the Company i.e. M/s Mittal & Associates, Chartered Accountants, have issued an Audit Report with unmodified opinion on the audited financial results of the Company for the half year and year ended on March 31, 2025.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above report on record and acknowledge.

Thanking you,

Yours faithfully,
For Unilex Colours and Chemicals Limited

Shankarlal Kedarmal Agarwal
Chief Financial Officer



UNILEX COLOURS & CHEMICALS LTD.

A Govt. Recognised Star Export House (ISO 9001:2015)

Factory : E-10/2, M.I.D.C. Tarapur, Boisar, Dist. Palghar 401506, Maharashtra (INDIA)

Independent Auditor's Report on Financial Results of Unilex Colours and Chemicals Limited for the Half year and year ended 31st March, 2025 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors,
UNILEX COLOURS AND CHEMICALS LIMITED

Opinion

We have audited the accompanying Statement of Financial Results of **UNILEX COLOURS AND CHEMICALS LIMITED** ('the Company') for the half year and year ended 31st March, 2025 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

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

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and for the year ended 31st March 2025.

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 Statement' 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 ('the 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Directors for the Statement

This Statement, which is the responsibility of the Company's Management and the Board of Director's and approved by the Board of Director's, has been prepared on the basis of 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 financial information of the Company in accordance with the recognition and measurement principles laid down in the Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and 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 Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 Statement.

As part of an audit in accordance with the Standards on Auditing, 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 in place adequate internal financial controls with reference to Financial Statements 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 management.
- Conclude on the appropriateness of the management's 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.
- Obtain sufficient appropriate audit evidence regarding the statement to express an opinion on 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.

Other Matters

- The statement includes the result for the half year ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of this matter.

For Mittal & Associates
Chartered Accountants
Firm Registration No: 106456W

SOURABH Digitally signed by
BAGARIA SOURABH BAGARIA
 Date: 2025.05.29
 14:02:24 +05'30'

Sourabh Bagaria
Partner
M. No.:183850
UDIN: 25183850BMKZAW5702
Date: 29th May, 2025
Place: Mumbai

To,
Board of Directors,
Unilex Colours and Chemicals
Limited 106-107, Advent Atria,
Chincholi Bunder Road,
Malad (W) Mumbai-400064
Maharashtra

Sub: Statement of Fund Utilized for purpose other than those stated in the prospectus under regulation 32(1) of SEBI LODR Regulations, 2015 for the half year ended and year ended 31th March, 2025

Based on the examination of books of accounts and other documents produced for our verification and information and explanation given to us by **Unilex Colours and Chemicals Limited (the Company)**, We certify that the Company has utilized the following amount for the objects as stated in the prospectus dated 18th September, 2024 issued for the issue of shares of the company:

(Rs. In Lakhs)

Sr. No.	Particulars	Original Allocation	Fund Utilized	Pending Utilization	Amount of Variation
1	Working Capital Requirements	1,500	-	1,500	-
2	Repayment of a portion of certain borrowing availed by our Company	1,000	300	700	-
3	General Corporate Purpose	632	330.21	301.79	-
	Total	3,132	-	2,501.79	-

Auditors Comment: There is no deviation in the Objects for utilization of funds as stated in the Prospectus of the Company. There is no variation in the actual amount utilized for each object compared to the projected amount in the Prospectus.

For Mittal & Associates
Chartered Accountants
FRN: 106456W

SOURABH BAGARIA Digitally signed by
SOURABH BAGARIA
Date: 2025.05.29
14:23:59 +05'30'

Sourabh Bagaria
Partner

M. NO.:183850
UDIN: 25183850BMKZAX2712

Date: 29th May, 2025
Place: Mumbai