

REF: CHEMFAB/SEC/2023-2024

08<sup>th</sup> February 2024

**BSE Limited**

Corporate Relationship Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001.

**BSE – Scrip Code: 541269**

**National Stock Exchange of India Limited**

The Manager, Listing Department  
“Exchange Plaza”  
Bandra - Kurla Complex, Bandra (E)  
Mumbai - 400 051

**NSE Symbol: CHEMFAB**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting**

In continuation to the Notice of the Board meeting dated 25<sup>th</sup> January 2024, we wish to inform you that the meeting of the Board of the Directors of the Company held today i.e., 08<sup>th</sup> February 2024.

The Board in the meeting inter-alia considered and approved the Un-Audited Standalone and Consolidated Financial Results for the Quarter Ended 31<sup>st</sup> December 2023 as recommended by the members of the Audit committee at the Audit Committee meeting held earlier in the day. The Un-audited Standalone and Consolidated Financial Results for the Quarter Ended 31<sup>st</sup> December 2023 along with the Limited Review Report issued by the Statutory Auditors of the Company are enclosed herewith.

Request you to kindly take the same on record as required under the provisions of the above captioned Regulation.

The Board meeting Commenced at 11:00 A.M and Concluded at 06:20 P.M

Thanking You,

Yours Faithfully,

For **CHEMFAB ALKALIS LIMITED**

**B. VIGNESH RAM**

**COMPANY SECRETARY & COMPLIANCE OFFICER**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON  
REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **CHEMFAB ALKALIS LIMITED** ("the Company") for the quarter and nine months ended 31 December 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For DELOITTE HASKINS & SELLS LLP**

Chartered Accountants  
(Firm's Registration No. 117366W/W-100018)

**P Usha  
Parvathy**

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Parvathy

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**P USHA PARVATHY**

Partner

Membership No. 207704

Mumbai, 08 February 2024

Unique Document Identification Number: **24207704BKFUHB6297**

(Amount Rs. In Lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2023

Sl. No.	Particulars	3 Months ended	Preceding	Corresponding	Year to date	Year to date figures	Previous year
		31/12/2023	3 Months ended	3 months ended	figures for current	for previous period	ended 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	8,633.02	7,958.25	8,394.19	24,498.93	25,806.82	33,136.46
	(b) Other Income	125.36	119.25	210.07	602.27	387.32	532.35
	<b>Total Income</b>	<b>8,758.38</b>	<b>8,077.50</b>	<b>8,604.26</b>	<b>25,101.20</b>	<b>26,194.14</b>	<b>33,668.81</b>
2	<b>Expenses</b>						
	(a) Cost of Materials Consumed	1,722.47	2,272.53	1,413.13	5,751.92	3,776.24	4,841.56
	(b) Purchase of Stock in trade	984.12	369.89	408.40	1,531.14	2,188.57	2,485.70
	(c) Changes in Inventories of Finished goods and Work-in - Progress	224.23	(453.15)	(157.48)	5.56	(495.71)	(359.11)
	(d) Direct Manufacturing Expenses - Power, Fuel & Others (Refer Note 5)	2,611.97	2,931.44	2,535.65	8,235.68	7,359.79	9,883.12
	(e) Employee Benefits Expense	497.35	619.93	460.28	1,575.78	1,476.60	1,853.54
	(f) Finance Cost	42.60	5.50	4.39	52.45	19.62	23.63
	(g) Depreciation and Amortisation Expense	539.58	558.80	571.15	1,637.86	1,744.49	2,288.17
	(h) Other Expenses	954.94	1,004.55	1,180.11	2,952.92	2,792.63	3,211.91
	<b>Total Expenses</b>	<b>7,577.26</b>	<b>7,309.49</b>	<b>6,415.63</b>	<b>21,743.31</b>	<b>18,862.23</b>	<b>24,228.52</b>
3	<b>Profit / (Loss) before Exceptional Items (1-2)</b>	<b>1,181.12</b>	<b>768.01</b>	<b>2,188.63</b>	<b>3,357.89</b>	<b>7,331.91</b>	<b>9,440.29</b>
4	Exceptional Items (Refer Note 6)	-	-	-	-	(337.96)	(337.96)
5	<b>Profit before Tax (3-4)</b>	<b>1,181.12</b>	<b>768.01</b>	<b>2,188.63</b>	<b>3,357.89</b>	<b>6,993.95</b>	<b>9,102.33</b>
6	Tax Expense						
	- Current tax						
	Current Year	196.67	136.14	399.13	579.69	1,242.75	1,602.96
	- Deferred tax	167.97	96.54	221.12	435.40	713.62	877.64
	<b>Total Tax Expense</b>	<b>364.64</b>	<b>232.68</b>	<b>620.25</b>	<b>1,015.09</b>	<b>1,956.37</b>	<b>2,480.60</b>
7	<b>Net Profit / (Loss) after Tax (5-6)</b>	<b>816.48</b>	<b>535.33</b>	<b>1,568.38</b>	<b>2,342.80</b>	<b>5,037.58</b>	<b>6,621.73</b>
8	<b>Other Comprehensive Income</b>						
	(a) Items that will not be reclassified to the Statement of Profit and Loss						
	- Remeasurement of net defined benefit liability	(23.38)	(23.38)	20.37	(70.14)	51.71	(93.52)
	- Fair value gain on investments in equity instruments designated as at FVTOCI	0.86	(0.10)	(0.52)	5.62	1.58	2.02
	- Income tax relating to items that will not be reclassified to profit or loss	6.81	6.81	(5.93)	20.42	(15.06)	27.23
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income / (Loss) Net of Tax</b>	<b>(15.71)</b>	<b>(16.67)</b>	<b>13.92</b>	<b>(44.10)</b>	<b>38.23</b>	<b>(64.27)</b>
9	<b>Total Comprehensive Income / (Loss) (7+8)</b>	<b>800.77</b>	<b>518.66</b>	<b>1,582.30</b>	<b>2,298.70</b>	<b>5,075.81</b>	<b>6,557.46</b>
10	Paid-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer note 2)	1,422.66	1,420.60	1,414.50	1,422.66	1,414.50	1,418.20
11	Reserves (Other Equity)						34,913.34
12	Earning per Share (Face Value of Rs. 10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	(a) Basic	5.74	3.77	11.09	16.49	35.63	46.76
	(b) Diluted	5.69	3.73	10.94	16.34	35.21	46.29



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**NOTES:**

- 1 The above Statement of Standalone unaudited financial results were reviewed and recommended by the Audit Committee at its meeting held on 08 February 2024 and approved by the Board of Directors of the Company at their meeting held on that date.
- 2 During the current nine months ended 31 December 2023, the Company had allotted 44,600 Equity shares of Rs. 10 each upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2020".  
  
Consequently, the paid up share capital of the Company had increased from Rs. 1,418.20 Lakhs to Rs. 1,422.66 Lakhs during the period ended 31 December 2023
- 3 The Company has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount Rs. In Lakhs)

Sl. No.	Particulars	3 Months ended 31/12/2023	Preceding 3 Months ended 30/09/2023	Corresponding 3 months ended 31/12/2022 in the previous year	Year to date figures for current period ended 31/12/2023	Year to date figures for previous period ended 31/12/2022	Previous year ended 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	<b>Segment Revenue</b>						
	a) Chemicals and related Products	4,652.60	5,195.23	7,442.85	15,431.53	23,453.84	29,295.06
	b) PVC-O Pipes	3,980.42	2,763.02	951.34	9,100.09	2,367.76	3,856.18
		<b>8,633.02</b>	<b>7,958.25</b>	<b>8,394.19</b>	<b>24,531.62</b>	<b>25,821.60</b>	<b>33,151.24</b>
	Less: Inter Segment Revenue	-	-	-	(32.69)	(14.78)	(14.78)
	<b>Net Segment Revenue</b>	<b>8,633.02</b>	<b>7,958.25</b>	<b>8,394.19</b>	<b>24,498.93</b>	<b>25,806.82</b>	<b>33,136.46</b>
II	<b>Segment Result before tax</b>						
	a) Chemicals and related Products	119.20	(33.70)	1,992.64	648.91	6,861.94	8,561.44
	b) PVC-O Pipes	979.16	687.96	(9.69)	2,159.16	(235.69)	32.17
	<b>Total</b>	<b>1,098.36</b>	<b>654.26</b>	<b>1,982.95</b>	<b>2,808.07</b>	<b>6,626.25</b>	<b>8,593.61</b>
	Less: Finance Cost	(42.60)	(5.50)	(4.39)	(52.45)	(19.62)	(23.63)
Add: Other Income	125.36	119.25	210.07	602.27	387.32	532.35	
	<b>Total Profit Before Tax</b>	<b>1,181.12</b>	<b>768.01</b>	<b>2,188.63</b>	<b>3,357.89</b>	<b>6,993.95</b>	<b>9,102.33</b>
III	<b>Segment Assets:</b>						
	a) Chemicals and related Products	20,500.97	20,995.47	20,205.64	20,500.97	20,205.64	18,998.07
	b) PVC-O Pipes	9,656.06	9,216.60	7,702.13	9,656.06	7,702.13	8,042.35
	<b>Total Segment Assets</b>	<b>30,157.03</b>	<b>30,212.07</b>	<b>27,907.77</b>	<b>30,157.03</b>	<b>27,907.77</b>	<b>27,040.42</b>
	Add: Unallocable assets	16,884.62	14,524.62	11,779.78	16,884.62	11,779.78	14,285.60
	<b>Total Assets</b>	<b>47,041.65</b>	<b>44,736.69</b>	<b>39,687.55</b>	<b>47,041.65</b>	<b>39,687.55</b>	<b>41,326.02</b>
IV	<b>Segment Liabilities:</b>						
	a) Chemicals and related Products	2,982.16	3,266.34	4,080.75	2,982.16	4,080.75	4,042.53
	b) PVC-O Pipes	3,487.77	1,561.26	779.52	3,487.77	779.52	681.41
	<b>Total Segment Liabilities</b>	<b>6,469.93</b>	<b>4,827.60</b>	<b>4,860.27</b>	<b>6,469.93</b>	<b>4,860.27</b>	<b>4,723.94</b>
	Add: Unallocable liabilities	2,052.26	2,201.21	15.04	2,052.26	15.04	270.54
	<b>Total Liabilities</b>	<b>8,522.19</b>	<b>7,028.81</b>	<b>4,875.31</b>	<b>8,522.19</b>	<b>4,875.31</b>	<b>4,994.48</b>

- 4 The Company had incorporated a wholly owned subsidiary, Chemfab Alkalis Karaikal Limited (CAKL) during the quarter ended 31 December 2019, which is yet to commence operations. The company has paid Rs. 5,800 Lakhs during the current nine months towards subscription of 5,80,00,000 0.01% Convertible Preference shares with Face value of Rs. 10 each and were allotted by CAKL.
- 5 As per the order of Puducherry Electricity Department, levy of FPPCA (Fuel Power Purchase Cost Adjustment) charges is levied at the rate of Rs. 0.60 per unit for the power units consumed for the period of April to June 2023 amounting to Rs. 192.24 Lakhs. Accordingly the company had provided for the total amount chargeable as expense during the previous quarter.
- 6 As per tariff order of Andhra Pradesh Electricity Regulatory Commission, Andhra Pradesh Central Power Distribution Corporation Limited (APCPDCL) has been directed to recover true up charges for power units consumed for the period FY 2014-15 to FY 2018-19 at the rate of Rs. 0.22 per unit in 36 instalments commencing from 01.08.2022. Accordingly the company had provided for the total amount chargeable and disclosed it under Exceptional Items during the previous year ended 31 March 2023



For Chemfab Alkalis Limited

*Suresh Krishnamurthi Rao*

Suresh Krishnamurthi Rao  
Chairman

DIN No: 00127809

**INDEPENDENT AUDITOR’S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED  
FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **CHEMFAB ALKALIS LIMITED** (“the Parent”) and its subsidiary (the Parent and its subsidiary together referred to as “the Group”), for the quarter and nine months ended 31 December 2023 (“the Statement”) being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent’s personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:

<b>Name of the entity</b>	<b>Relationship</b>
Chemfab Alkalys Limited	Parent Company
Chemfab Alkalys Karaikal Limited	Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants  
(Firm’s Registration No. 117366W/W-100018)

**P Usha  
Parvathy**

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**P USHA PARVATHY**  
Partner  
Membership No. 207704

Mumbai, 08 February 2024

Unique Document Identification Number: **24207704BKFUHC6093**

(Amount Rs. In Lakhs)

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2023**

Sl. No.	Particulars	3 Months ended	Preceding	Corresponding	Year to date	Year to date	Previous year
		31/12/2023	3 Months ended	3 months ended	figures for current	figures for	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	8,633.02	7,958.25	8,394.19	24,498.93	25,806.82	33,136.46
	(b) Other Income	150.51	145.53	221.89	663.98	402.48	552.52
	<b>Total Income</b>	<b>8,783.53</b>	<b>8,103.78</b>	<b>8,616.08</b>	<b>25,162.91</b>	<b>26,209.30</b>	<b>33,688.98</b>
2	<b>Expenses</b>						
	(a) Cost of Materials Consumed	1,722.47	2,272.53	1,413.13	5,751.92	3,776.24	4,841.56
	(b) Purchase of Stock in trade	984.12	369.89	408.40	1,531.14	2,188.57	2,485.70
	(c) Changes in Inventories of Finished goods and Work-in - Progress	224.23	(453.15)	(157.48)	5.56	(495.71)	(359.11)
	(d) Direct Manufacturing Expenses - Power, Fuel & Others (Refer Note 4)	2,611.97	2,931.44	2,535.71	8,235.68	7,359.85	9,883.12
	(e) Employee Benefits Expense	585.38	692.99	493.42	1,774.69	1,526.44	1,930.49
	(f) Finance Cost	42.87	5.80	4.58	53.36	20.10	24.48
	(g) Depreciation and Amortisation Expense	544.68	562.08	572.08	1,648.81	1,746.66	2,293.12
	(h) Other Expenses	984.93	1,056.27	1,229.30	3,042.90	2,857.51	3,307.80
	<b>Total Expenses</b>	<b>7,700.65</b>	<b>7,437.85</b>	<b>6,499.14</b>	<b>22,044.06</b>	<b>18,979.66</b>	<b>24,407.16</b>
3	<b>Profit / (Loss) before Exceptional Items (1-2)</b>	<b>1,082.88</b>	<b>665.93</b>	<b>2,116.94</b>	<b>3,118.85</b>	<b>7,229.64</b>	<b>9,281.82</b>
4	Exceptional Items (Refer Note 5)	-	-	-	-	(337.96)	(337.96)
5	<b>Profit before Tax (3-4)</b>	<b>1,082.88</b>	<b>665.93</b>	<b>2,116.94</b>	<b>3,118.85</b>	<b>6,891.68</b>	<b>8,943.86</b>
6	<b>Tax Expense</b>						
	- Current tax	204.46	139.08	401.80	591.84	1,245.85	1,607.89
	- Deferred tax	167.97	96.54	221.12	435.40	713.62	877.64
	<b>Total Tax Expense</b>	<b>372.43</b>	<b>235.62</b>	<b>622.92</b>	<b>1,027.24</b>	<b>1,959.47</b>	<b>2,485.53</b>
7	<b>Net Profit / (Loss) after Tax (5-6)</b>	<b>710.45</b>	<b>430.31</b>	<b>1,494.02</b>	<b>2,091.61</b>	<b>4,932.21</b>	<b>6,458.33</b>
8	<b>Other Comprehensive Income</b>						
	(a) Items that will not be reclassified to the Statement of Profit and Loss						
	- Remeasurement of net defined benefit liability	(23.38)	(23.38)	20.37	(70.14)	51.71	(93.52)
	- Fair value gain on investments in equity instruments designated as at FVTOCI	0.86	(0.10)	(0.51)	5.62	1.59	2.02
	- Income tax relating to items that will not be reclassified to profit or loss	6.81	6.81	(5.93)	20.42	(15.06)	27.23
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income / (Loss) Net of Tax</b>	<b>(15.71)</b>	<b>(16.67)</b>	<b>13.93</b>	<b>(44.10)</b>	<b>38.24</b>	<b>(64.27)</b>
9	<b>Total Comprehensive Income / (Loss) (7+8)</b>	<b>694.74</b>	<b>413.64</b>	<b>1,507.95</b>	<b>2,047.51</b>	<b>4,970.45</b>	<b>6,394.06</b>
10	<b>Profit / (Loss) for the year Attributable to:</b>						
	Owners of the Company	710.45	430.31	1,494.02	2,091.61	4,932.21	6,458.33
	Non-Controlling Interests	-	-	-	-	-	-
11	<b>Other Comprehensive Income / (Loss) for the year Attributable to:</b>						
	Owners of the Company	(15.71)	(16.67)	13.93	(44.10)	38.24	(64.27)
	Non-Controlling Interests	-	-	-	-	-	-
12	<b>Total Comprehensive Income / (Loss) for the year Attributable to:</b>						
	Owners of the Company	694.74	413.64	1,507.95	2,047.51	4,970.45	6,394.06
	Non-Controlling Interests	-	-	-	-	-	-
13	<b>Paid-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer Note 2)</b>	<b>1,422.66</b>	<b>1,420.60</b>	<b>1,414.50</b>	<b>1,422.66</b>	<b>1,414.50</b>	<b>1,418.20</b>
14	<b>Reserves (Other Equity)</b>						<b>34,717.24</b>
15	<b>Earning per Share (Face Value of Rs. 10 per share)</b>	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	(a) Basic	5.00	3.03	10.56	14.73	34.89	45.61
	(b) Diluted	4.95	3.00	10.42	14.59	34.47	45.14



**NOTES:**

- The Statement of Consolidated unaudited financial results comprises of the financial results of Chemfab Alkalis Limited (CAL) ("the Parent Company") and Chemfab Alkalis Karaikal Limited (CAKL) ("the Subsidiary") (together referred to as "the Group"). These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent Company at their meeting held on 08 February 2024.
- During the current nine months ended 31 December 2023, the Parent Company had allotted 44,600 Equity shares of Rs. 10 each upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2020".  
  
Consequently, the paid up share capital of the Parent Company had increased from Rs. 1,418.20 Lakhs to Rs. 1,422.66 Lakhs during the period ended 31 December 2023
- The Group has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount Rs. In Lakhs)

Sl. No.	Particulars	3 Months ended 31/12/2023	Preceding 3 Months ended 30/09/2023	Corresponding 3 months ended 31/12/2022 in the previous year	Year to date figures for current period ended 31/12/2023	Year to date figures for previous period ended 31/12/2022	Previous year ended 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	<b>Segment Revenue</b>						
	a) Chemicals and related Products	4,652.60	5,195.23	7,442.85	15,431.53	23,453.84	29,295.06
	b) PVC-O Pipes	3,980.42	2,763.02	951.34	9,100.09	2,367.76	3,856.18
		<b>8,633.02</b>	<b>7,958.25</b>	<b>8,394.19</b>	<b>24,531.62</b>	<b>25,821.60</b>	<b>33,151.24</b>
	Less: Inter Segment Revenue	-	-	-	(32.69)	(14.78)	(14.78)
	<b>Net Segment Revenue</b>	<b>8,633.02</b>	<b>7,958.25</b>	<b>8,394.19</b>	<b>24,498.93</b>	<b>25,806.82</b>	<b>33,136.46</b>
II	<b>Segment Result before tax</b>						
	a) Chemicals and related Products	(3.92)	(162.75)	1,909.32	349.07	6,744.99	8,383.65
	b) PVC-O Pipes	979.16	688.96	(9.69)	2,159.16	(235.69)	32.17
	<b>Total</b>	<b>975.24</b>	<b>526.21</b>	<b>1,899.63</b>	<b>2,508.23</b>	<b>6,509.30</b>	<b>8,415.82</b>
	Less: Finance Cost	(42.87)	(5.81)	(4.58)	(53.36)	(20.10)	(24.48)
Add: Other Income	150.51	145.53	221.89	663.98	402.48	552.52	
	<b>Total Profit Before Tax</b>	<b>1,082.88</b>	<b>665.93</b>	<b>2,116.94</b>	<b>3,118.85</b>	<b>6,891.68</b>	<b>8,943.86</b>
III	<b>Segment Assets:</b>						
	a) Chemicals and related Products	29,596.80	28,211.95	22,808.16	29,596.80	22,808.16	23,081.48
	b) PVC-O Pipes	9,656.06	9,216.60	7,702.13	9,656.06	7,702.13	8,042.35
	<b>Total Segment Assets</b>	<b>39,252.86</b>	<b>37,428.55</b>	<b>30,510.29</b>	<b>39,252.86</b>	<b>30,510.29</b>	<b>31,123.83</b>
	Add: Unallocable assets	7,681.72	7,287.08	9,098.70	7,681.72	9,098.70	10,085.78
	<b>Total Assets</b>	<b>46,934.58</b>	<b>44,715.63</b>	<b>39,608.99</b>	<b>46,934.58</b>	<b>39,608.99</b>	<b>41,209.61</b>
IV	<b>Segment Liabilities:</b>						
	a) Chemicals and related Products	3,304.46	3,576.44	4,136.32	3,304.46	4,136.32	4,116.47
	b) PVC-O Pipes	3,487.77	1,561.26	779.52	3,487.77	779.52	681.41
	<b>Total Segment Liabilities</b>	<b>6,792.23</b>	<b>5,137.70</b>	<b>4,915.84</b>	<b>6,792.23</b>	<b>4,915.84</b>	<b>4,797.88</b>
	Add: Unallocable liabilities	2,070.17	2,211.33	18.96	2,070.17	18.96	276.29
	<b>Total Liabilities</b>	<b>8,862.40</b>	<b>7,349.03</b>	<b>4,934.80</b>	<b>8,862.40</b>	<b>4,934.80</b>	<b>5,074.17</b>

- As per the order of Puducherry Electricity Department, levy of FPPCA (Fuel Power Purchase Cost Adjustment) charges is levied at the rate of Rs. 0.60 per unit for the power units consumed for the period of April to June 2023 amounting to Rs. 192.24 Lakhs. Accordingly the Parent company had provided for the total amount chargeable as expense during the previous quarter.
- As per tariff order of Andhra Pradesh Electricity Regulatory Commission, Andhra Pradesh Central Power Distribution Corporation Limited (APCPDCL) has been directed to recover true up charges for power units consumed for the period FY 2014-15 to FY 2018-19 at the rate of Rs. 0.22 per unit in 36 instalments commencing from 01.08.2022. Accordingly the Parent company had provided for the total amount chargeable and disclosed it under Exceptional Items during the previous year ended 31 March 2023.



For Chemfab Alkalis Limited

*Suresh Krishnamurthi Rao*

Suresh Krishnamurthi Rao  
Chairman

DIN No: 00127809

Place: Chennai  
Date: 08 February 2024