

Savita Oil Technologies Limited (Formerly known as 'Savita Chemicals Limited') Registered Office : 66/67, Nariman Bhavan, Nariman Point, Mumbai 400 021, India Tel : +91-22-2288 3061-64 Fax : +91-22-2202 9364 E-mail: legal@savita.com

BSE Ltd. Dept. of Corporate Services, P. J. Towers, Dalal Street, Mumbai 400 001

National Stock Exchange of India Limited Listing Department, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai 400 051

Symbol: SOTL

Dear Sirs,

Scrip Code: 524667

Sub: Outcome of Board Meeting held on 11th November, 2022

Pursuant to Regulation 30 read with Part A of Schedule III, Regulation 33 and all other applicable regulations, if any, of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held today at its Registered Office at 66/67, Nariman Bhavan, Nariman Point, Mumbai 400 021 has approved the Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2022, Unaudited Statement of Assets and Liabilities as at 30th September, 2022 and Unaudited Cash Flow Statement for the half year ended 30th September, 2022 along with the Limited Review Report of the Statutory Auditors, M/s. G. D. Apte & Company, Chartered Accountants, Mumbai (attached herewith).

The Meeting of the Board of Directors commenced at 4.00 p.m. and concluded at 6.30 p.m.

You are requested to take note of the same and display the same on the notice board for information of the members of the Stock Exchange and public.

Thanking you,

Yours faithfully, For **Savita Oil Technologies Limited**

Uday C. Rege Company Secretary & Executive VP – Legal (Compliance Officer)



CIN: L24100MH1961PLC012066

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Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2022

	Particulars	Quarter					
		Quarter	Quarter	Quarter	Half Year	Half Year	Year
		ended	ended	ended	ended	ended	ended
		30.9.2022	30.6.2022	30.9.2021	30.9.2022	30.9.2021	31.3.2022
F		(Unaudited)	(Unaudited)	(Unaudited)	(Unudited)	(Unudited)	(Audited)
	Revenue from operations						
	a) Gross Sales / Income from Operations	83,082.49	86,450.73	68,498.33	1,69,533.22	1,28,592.34	2,80,659.56
	b) Other Operating Income	708.75	720.75	506.92	1,429.50	975.08	2,173.62
	Total revenue from operations	83,791.24	87,171.48	69,005.25	1,70,962.72	1,29,567.42	2,82,833.18
2 (Other Income	969.13	394.60	841.22	930.61	1,579.91	2,480.80
3 7	Total Income	84,760.37	87,566.08	69,846.47	1,71,893.33	1,31,147.33	2,85,313.98
4 H	Expenses						
	a) Cost of materials consumed	66,221.18	61,477.24	55,177.59	1,27,698.42	99,627.45	2,17,457.95
	b) Purchases of stock-in- trade	2,501.61	2,886.82	94.77	5,388.43	231.40	2,051.86
C	c) Changes in inventories of finished goods,						
	work-in-progress and stock-in-trade	(2,616.08)	(1,761.87)	(78.37)	(4,377.95)	(1,621.72)	(211.74)
1.	d) Employee benefits expense	1,736.12	1,955.11	1,419.46	3,691.23	3,417.48	7,013.47
	e) Finance cost	989.22	772.40	352.31	1,761.62	909.94	1,874.67
	f) Depreciation and amortisation expense	464.77	451.42	501.37	916.19	984.37	2,021.54
	g) Other Expenses	6,440.82	9,868.86	4,695.40	15,876.56	9,468.52	21,589.49
1	Total Expenses	75,737.64	75,649.98	62,162.53	1,50,954.50	1,13,017.44	2,51,797.24
5 I	Profit from operations before exceptional items and tax (3-4)	9,022.73	11,916.10	7,683.94	20,938.83	18,129.89	33,516.74
6 H	Exceptional Items	•	•			•	-
7 I	Profit from ordinary activities before tax (5+6)	9,022.73	11,916.10	7,683.94	20,938.83	18,129.89	33,516.74
8 7	Tax expense						
1	a) Current tax	2,225.39	3,392.41	2,017.19	5,617.80	4,628.75	8,661.59
1	b) Deferred tax	15.43	(248.83)	58.00	(233.40)	139.18	(143.47)
1.1	c) Provision for taxation no longer required	10110	(21000)		(200.10)	10,110	(110.17)
ľ	c) Frovision for taxation no longer required						
9 1	Net profit for the period after tax (7-8)	6,781.91	8,772.52	5,608.75	15,554.43	13,361.96	24,998.62
10 (Other comprehensive income						
1	a) Items that will not be reclassified to profit / (loss)	(1.54)	(9.57)	(28.58)	(11.11)	(74.50)	(46.06)
1	b) Income tax on items that will not be reclassified	0.39	2.41	7.19	2.80	18.75	11.59
		0.07			2.00	20170	110,
	to profit / (loss)						
11 7	Total Comprehensive income (9+10)	6,780.76	8,765.36	5,587.36	15,546.12	13,306.21	24,964.15
12 H	Paid-up equity share capital (Face value of₹ 2 each)	1,382.01	1,382.01	1,382.01	1,382.01	1,382.01	1,382.01
13 I	Reserves excluding Revaluation Reserves as per						
	balance sheet of previous accounting year						1,26,363.13
ľ	balance sheet of previous accounting year						1,20,303.13
14 H	Earning per share ₹ (Basic and Diluted)	9.81	12.70	8.08	22.51	19.26	36.10

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Unaudited Standalone Segmentwise Revenue, Results, Segment Assets and Segment Liabilities

For the Quarter and Half Year ended 30th September, 2022

	FOI the Quarter and	a nam rear ended St	September, 202.	2		
						₹ in lakhs
	Quarter	Quarter	Quarter	Half Year	Half Year	Year
	ended	ended	ended	ended	ended	ended
	30.9.2022	30.6.2022	30.9.2021	30.9.2022	30.9.2021	31.3.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unudited)	(Unudited)	(Audited)
1 Segment Revenues						
Petroleum Products	82,641.03	86,329.95	67,942.27	1,68,970.98	1,27,523.63	2,80,621.59
Wind Power	1,398.98	1,024.67	1,362.16	2,423.65	2,412.36	3,228.04
Other Unallocated	720.36	211.46	542.04	498.70	1,211.34	1,464.35
Revenue / Income from Operations	84,760.37	87,566.08	69,846.47	1,71,893.33	1,31,147.33	2,85,313.98
2 Segment Results						
Profit before taxation and						
Finance Costs for each segment						
Petroleum Products	8,986.18	13,665.56	6,857.48	22,651.74	17,351.81	35,406.74
Wind Power	1,003.09	486.27	935.31	1,489.36	1,382.69	1,463.71
Total	9,989.27	14,151.83	7,792.79	24,141.10	18,734.50	36,870.45
Less: i) Finance Costs ii) Un-allocable expenditure	989.22	772.40	352.31	1,761.62	909.94	1,874.67
net off un-allocable income	(22.68)	1,463.33	(243.46)	1,440.65	(305.33)	1,479.04
	966.54	2,235.73	108.85	3,202.27	604.61	3,353.71
Total Profit before tax	9,022.73	11,916.10	7,683.94	20,938.83	18,129.89	33,516.74
3 Segment Assets						
Petroleum Products	1,79,333.79	1,56,780.99	1,42,374.42	1,79,333.79	1,42,374.42	1,29,637.05
Wind Power	8,036.57	7,982.00	9,183.53	8,036.57	9,183.53	8,036.20
Unallocated	52,474.74	59,510.94	31,330.17	52,474.74	31,330.17	60,568.33
Total	2,39,845.10	2,24,273.93	1,82,888.12	2,39,845.10	1,82,888.12	1,98,241.58
4 Segment Liabilities						
Petroleum Products	96,859.31	83,525.66	60,796.69	96,859.31	60,796.69	68,872.69
Wind Power	740.62	639.17	901.95	740.62	901.95	582.15
Unallocated	2,408.95	3,598.60	3,029.27	2,408.95	3,029.27	1,041.60
Total	1,00,008.88	87,763.43	64,727.91	1,00,008.88	64,727.91	70,496.44

Notes :

1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

² The format for the above unaudited standalone quarterly results is in accordance with SEBI circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 read with circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.

3 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on Friday, 11th November, 2022.

4 Pursuant to the approval of the shareholders accorded in the extra-ordinary general meeting of the Company held on 29th July, 2022, the Company sub-divided its one equity share of face value ₹ 10 each into five euity shares of face value ₹ 2 each effective 3rd September, 2022. Consequently, the Company's authorised equity share capital stands at 15,00,00,000 equity shares of ₹ 2 each (as against 3,00,00,000 equity shares of ₹ 10 each) and issued, subscribed and paid up equity share capital stands at 6,91,00,415 equity shares of ₹ 2 each (as against 1,38,20,083 equity shares of ₹ 10 each). Further, earning per share (EPS) for all the reporting periods has been computed / restated based on number of equity shares post sub-division.

⁵ Savita Greentec Limited (SGL), a wholly owned subsidiary of the Company was incorporated on 3rd October, 2022. SGL is yet to commence its business operations.

6 Previous quarter's / year's figures have been regrouped / rearranged wherever necessary to conform to those of current quarter / year classification.

For Savita Oil T echnologies Limited

G. N. Mehra

11th November, 2022

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Chairman and Managing Director (DIN:00296615)

Unaudited Standalone Statement of Assets and Liabilities as at 30th September, 2022

			₹ in lakhs
		As at 30.9.2022 (Unaudited)	As at 31.3.2022 (Audited)
ASSETS			
l. Non-current Assets			
Property, Plant and Equipments		15,778.11	16,517.6
o. Capital work-in-progress		865.99	247.9
. Investment Property		815.91	836.3
l. Other Intangible assets		117.88	130.9
e. Financial Assets			
(i) Investments		21,614.95	18,937.0
(ii) Loans		17.82	24.1
(iii) Others 5. Other non-current assets		56.93 293.06	57.5
		293.00	430.9
2. Current Assets			
a. Inventories		87,432.67	53,992.9
b. Financial Assets			
(i) Investments		26,833.54	37,529.4
(ii) Trade receivables		72,453.08	57,412.2
(iii) Cash and cash equivalents		2,158.90	4,767.3
(iv) Bank balances other than (iii) above		415.85	315.4
(v) Loans		22.50	27.3
(vi) Others		781.95	388.4
c. Current Tax Assets (Net)		1,490.31	1,490.4
d. Other current assets		8,695.65	5,135.1
e. Assets classified as held for sale			•
Fotal Assets		2,39,845.10	1,98,241.5
EQUITY AND LIABILITIES			
Equity			
a. Equity Share Capital		1,382.01	1,382.0
b. Other Equity		1,38,454.21	1,26,363.1
Liabilities			
1. Non-current Liabilities			
a. Financial Liabilities			
(i) Borrowings			
(ii) Lease liabilities		8.03	10.2
(iii) Other financial liabilities (other than those specified in (b) below, to be specified)		0.05	10.2
b. Provisions		626.52	()()
c. Deferred tax liabilities (Net)			626.5
d. Other non-current liabilities		18.49	251.8
2. Current Liabilities			
a. Financial Liabilities			
(i) Borrowings			· · ·
(ii) Lease liabilities		5.31	5.3
(iii) Trade payables			
Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises		691.71	1,098.6
and small enterprises		84,413.63	60,040.6
(vi) Other financial liabilities (other than those specified in (c) below)		4,902.73	1,736.6
o. Other current liabilities		6,803.60	5,833.2
. Provisions		148.40	103.6
d. Current Tax Liabilities (Net)		2,390.46	789.7
Fotal Equity and Liabilities		2,39,845.10	1,98,241.5
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		For Savita Oil Techr	lologies Limited
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11 th November, 2022	my	Chairman and Ma	
		(DIN:002	96615)
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Unaudited Standalone Cash Flow Statement for the Half Year ended 30th September, 2022

		₹ in lakhs
	Half Year	Half Year
	ended	ended
	30.9.2022	30.9.2021
	(Unaudited)	(Unaudited)
A. Cash Flow from Operating Activities :	20,020,02	10 120 00
Profit before tax from continuing operations	20,938.83	18,129.89
Adjustments for -		
Depreciation on property, plant and equipment and investment property	902.12	975.90
Amortisation on intangible assets	14.06	8.48
Finance costs	1,761.62	909.94
(Profit) / loss on sale of property, plant and equipment (net)	19.12	(8.85
(Profit) / loss on sale of non-current investments (net)	(32.41)	(9.29
(Profit) / loss on sale of current investments (net)	(353.85)	(201.15
(Gain) / Diminution in the value of non-current investments	517.94	(675.24
(Gain) / Diminution in the value of current investments	(154.97)	(322.06
Interest income	(196.17)	(35.59
Dividend income	(108.46)	(3.43
Bad debts, provision for doubtful debts and advances	347.99	22.11
Unrealised exchange loss / (gain) (net)	1,104.24	163.99
Operating profit before working capital changes	24,760.06	18,954.70
Changes in working capital:		
Increase / (Decrease) in trade payables	22,733.53	(1,312.96
Increase / (Decrease) in short-term provisions	33.67	(250.49
Increase / (Decrease) in other current liabilities	564.39	(459.90
(Increase) / Decrease in trade receivables	(15,477.25)	(4,286.33
(Increase) / Decrease in inventories	(33,439.68)	(330.97
(Increase) / Decrease in long-term loans and advances	144.89	(14.30
(Increase) / Decrease in short-term loans and advances	(3,507.58)	(151.57
(Increase) / Decrease in other current assets	(58.42)	(58.96
Cash generated from operations	(4,246.39)	12,089.22
Interest received	74.56	2.90
Income tax paid	(4,014.09)	(2,530.03
Cash flow before extraordinary items	(8,185.92)	9,562.09
Extraordinary item -		-
Net cash from Operating Activities	(8,185.92)	9,562.09





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		₹ in lakhs
	Half Year	Half Year
	ended	ended
	30.9.2022	30.9.2021
	(Unaudited)	(Unaudited)
B. Cash Flow from Investing Activities:		
Additions to property, plant and equipment, investment property and CWIP	(817.28)	(582.78
Additions to intangible assets	(0.97)	
Sale of property, plant and equipment	37.90	13.80
Purchase of non-current investments	(3,818.74)	(1,010.00
Purchase of current investments	(51,725.22)	(33,250.00
Sale of Non-current investments	1,035.01	108.1
Sale of current investments	62,415.37	35,209.3
Interest received	173.18	12.19
Dividend received	16.96	3.43
Net cash used in Investing Activities	7,316.21	504.10
C. Cash Flow from Financing Activities:		
Principal payment of leasee liabilities	(2.22)	
Repayment of long-term borrowings	(12.17)	(36.3
Shares bought back		(3,514.0
Tax on Shares bought back	사진 관계에 있는 비가 문제에서 가지 않는 것이 없다.	(818.6
(Increase) / Decrease in earmarked bank balances (net)	(100.42)	877.0
Interest paid	(1,660.61)	(913.7
Dividend paid	(2.10)	(0.5
Net cash used in Financing Activities	(1,777.52)	(4,406.2
Net Increase / (Decrease) in Cash and Cash Equivalents	(2,647.23)	5,660.0
Cash and Cash Equivalents - Beginning of the period	4,767.38	4,511.8
Exchange fluctuation on cash and cash equivalents	38.75	143.4
Cash and Cash Equivalents - End of the period	2,158.90	10,315.3
Net Cash and Cash Equivalents	2,647.23	(5,660.02
Notes: 1) Cash flow statement has been prepared under the indirect method as set out ir 2013.	Ind AS - 7 specified under Section 133 of the	e Companies A
2) Previous period figures have been regrouped / rearranged wherever necessar	y to make them comparable with those of cu	rrent period.
	For Savita Oil Technolog	ies Limited
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Mumbai	C N M	hra
	G. N. ME	Di
11 th November, 2022	Chairman and Managing	Director

11th November, 2022

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G. N. Mehra Chairman and Managing Director (DIN:00296615)

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Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2022

	Unaudited Consolidated Financial Results for the Quarter and Hair Year ended 30" September, 2022						₹ in lakhs
	Particulars	Quarter	Quarter	Quarter	Half Year	Half Year	Year
		ended	ended	ended	ended	ended	ended
		30.9.2022	30.6.2022	30.9.2021	30.9.2022	30.9.2021	31.3.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unudited)	(Unudited)	(Audited)
1		05 745 00	00.040.04	70 (12 20	1 75 004 74	1 22 105 10	2 01 200 24
	a) Gross Sales / Income from Operations	85,745.80	89,340.96	70,643.29	1,75,086.76	1,33,195.18	2,91,399.34
	b) Other Operating Income Total revenue from operations	789.61	749.14	561.99	1,538.75	1,087.09	2,422.20
	Total revenue from operations	86,535.41	90,090.10	71,205.28	1,76,625.51	1,34,282.27	2,93,821.54
2	Other Income	1,011.97	455.19	1,047.41	911.53	2,004.90	3,097.27
3	Total Income	87,547.38	90,545.29	72,252.69	1,77,537.04	1,36,287.17	2,96,918.81
4	•						
	a) Cost of materials consumed	65,989.85	62,605.51	56,532.52	1,28,595.36	1,02,668.69	2,24,456.22
	b) Purchases of stock-in- trade	4,595.45	3,694.88	317.17	8,290.33	788.29	3,304.96
	c) Changes in inventories of finished goods,						
	work-in-progress and stock-in-trade	(2,588.73)	(2,024.27)	(19.21)	(4,613.00)	(1,846.35)	(575.62)
	d) Employee benefits expense	1,934.55	2,188.24	1,679.95	4,122.79	3,893.43	7,866.21
	e) Finance cost	1,004.98	791.79	366.16	1,796.77	934.37	1,929.62
	f) Depreciation and amortisation expense	493.79	478.65	525.22	972.44	1,031.30	2,130.57
	g) Other Expenses	6,816.25	10,448.18	4,914.51	16,708.80	10,035.52	22,965.26
	Total Expenses	78,246.14	78,182.98	64,316.32	1,55,873.49	1,17,505.25	2,62,077.22
5	Profit from operations before exceptional items and tax (3-4)	9,301.24	12,362.31	7,936.37	21,663.55	18,781.92	34,841.59
6	Exceptional Items	-	-	•	-		-
7	Profit from ordinary activities before tax (5+6)	9,301.24	12,362.31	7,936.37	21,663.55	18,781.92	34,841.59
8	Tax expense						
	a) Current tax	2,291.57	3,558.59	2,047.19	5,850.16	4,713.75	8,901.31
	b) Deferred tax	29.48	(274.22)	76.78	(244.74)	170.64	(117.23)
	c) Provision for taxation no longer required	25110	(27	70170	(211.71)	170.01	8.50
							8.50
9	Net profit for the period after tax (7-8)	6,980.19	9,077.94	5,812.40	16,058.13	13,897.53	26,049.01
10	Other comprehensive income						
	a) Items that will not be reclassified to profit / (loss)	(6.23)	(14.26)	(28.76)	(20.49)	(74.87)	(64.82)
	b) Income tax on items that will not be reclassified	1.57	3.59	7.19	5.16	18.75	16.31
	to profit / (loss)						
11	Total Comprehensive income (9+10)	6,975.53	9,067.27	5,790.83	16,042.80	13,841.41	26,000.50
12	Paid-up equity share capital (Face value of ₹ 2 each)	1,382.01	1,382.01	1,382.01	1,382.01	1,382.01	1,382.01
13	Reserves excluding Revaluation Reserves as per						
	balance sheet of previous accounting year						1,24,405.15
14	Earning per share₹ (Basic and Diluted)	10.10	13.14	8.41	23.24	20.03	37.62
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Unaudited Consolidated Segmentwise Revenue, Results, Segment Assets and Segment Liabilities

For the Quarter and Half Year ended 30th September, 2022

	i oi the qualter all	id Half Year ended 3	o September, 202			₹ in lakhs
	Quarter ended 30.9.2022 (Unaudited)	Quarter ended 30.6.2022 (Unaudited)	Quarter ended 30.9.2021 (Unaudited)	Half Year ended 30.9.2022 (Unudited)	Half Year ended 30.9.2021 (Unudited)	Year ended 31.3.2022 (Audited)
1 Segment Revenues						
Petroleum Products	85,392.41	89,277.49	70,156.79	1,74,576.55	1,32,272.79	2,91,718.20
Wind Power	1,398.98	1,024.67	1,362.16	2,423.65	2,412.36	3,228.04
Other Unallocated	755.99	243.13	733.74	536.84	1,602.02	1,972.57
Inter segment revenue						
Revenue / Income from Operations	87,547.38	90,545.29	72,252.69	1,77,537.04	1,36,287.17	2,96,918.81
2 Segment Results						
Profit before taxation and						
Finance Costs for each segment						
Petroleum Products	9,244.82	14,331.56	6,932.05	23,576.38	17,637.59	36,277.33
Wind Power	1,003.09	486.27	935.31	1,489.36	1,382.69	1,463.71
Unallocated	35.63	(200.40)	191.70	(164.77)	390.68	509.22
Total	10,283.54	14,617.43	8,059.06	24,900.97	19,410.96	38,250.26
Less: i) Finance Costs ii) Un-allocable expenditure	1,004.98	791.79	366.16	1,796.77	934.37	1,929.62
net off un-allocable income	(22.68)	1,463.33	(243.47)	1,440.65	(305.33)	1,479.05
	982.30	2,255.12	122.69	3,237.42	629.04	3,408.67
Total Profit before tax	9,301.24	12,362.31	7,936.37	21,663.55	18,781.92	34,841.59
3 Segment Assets						
Petroleum Products	1,90,342.13	1,66,278.26	1,51,935.68	1,90,342.13	1,51,935.68	1,39,933.03
Wind Power	8,036.57	7,982.00	9,183.53	8,036.57	9,183.53	8,036.20
Unallocated	42,905.44	49,712.51	33,165.78	42,905.44	33,165.78	50,946.16
Total	2,41,284.14	2,23,972.77	1,94,284.99	2,41,284.14	1,94,284.99	1,98,915.39
4 Segment Liabilities						
Petroleum Products	99,611.29	84,647.08	62,021.34	99,611.29	62,021.34	71,338.55
Wind Power	740.62	639.17	901.95	740.62	901.95	582.15
Unallocated	2,557.30	3,832.09	15,661.62	2,557.30	15,661.62	1,207.53
Total	1,02,909.21	89.118.34	78,584.91	1,02,909.21	78,584.91	73,128.23
						, 0,120,20

Notes :

1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

2 The format for the above unaudited consolidated quarterly results is in accordance with SEBI circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 read with circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.

3 The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on Friday, 11th November, 2022.

4 Pursuant to the approval of the shareholders accorded in the extra-ordinary general meeting of the Company held on 29th July, 2022, the Company sub-divided its one equity share of face value ₹ 10 each into five euity shares of face value ₹ 2 each effective 3rd September, 2022. Consequently, the Company's authorised equity share capital stands at 15,00,00,000 equity shares of ₹ 2 each (as against 3,00,00,000 equity shares of ₹ 10 each) and issued, subscribed and paid up equity share capital stands at 6,91,00,415 equity shares of ₹ 2 each (as against 1,38,20,083 equity shares of ₹ 10 each). Further, earning per share (EPS) for all the reporting periods has been computed / restated based on number of equity shares post sub-division.

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5 Savita Greentec Limited (SGL), a wholly owned subsidiary of the Company was incorporated on 3rd October, 2022. SGL is yet to commence its business operations.

6 Previous quarter's / year's figures have been regrouped / rearranged wherever necessary to conform to those of current quarter / year classification.

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Mumbai 11th November, 2022

For Savita Oil Technologies Limited

G. N. Mehra

G. N. Mehra Chairman and Managing Director (DIN:00296615)

Unaudited Consolidated Statement of Assets and Liabilities as at 30th September, 2022

	As at 30.9.2022	As at
		31.3.2022
그는 그는 것 같아요. 그는 그는 것 같아요. 그는 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그	(Unadited)	(Audited)
ASSETS L. Non-current Assets		
. Property, Plant and Equipments	16,956.56	17,457.65
b. Capital work-in-progress	1,243.24	476.43
. Investment Property	815.91	836.33
l. Other Intangible assets	120.63	131.4
. Financial Assets		
(i) Investments	23,323.30	8,370.24
(ii) Loans	17.82	24.1
(iii) Others	90.59	77.8
. Other non-current assets	294.13	432.0
2. Current Assets		
. Inventories	93,115.29	59,078.1
. Financial Assets		
(i) Investments	15,640.32	38,467.1
(ii) Trade receivables	73,515.43	59,021.2
(iii) Cash and cash equivalents	2,889.28	6,006.8
(iv) Bank balances other than (iii) above	879.02	778.6
(v) Loans	48.93	37.0
(vi) Others	710.43	397.4-
. Current Tax Assets (Net)	1,497.38	1,497.4
l. Other current assets 2. Assets classified as held for sale	10,125.88	5,825.20
		· · · · · · · · · · · · · · · · · · ·
Fotal Assets	2,41,284.14	1,98,915.39
EQUITY AND LIABILITIES		
Equity		
a. Equity Share Capital	1,382.01	1,382.03
b. Other Equity	1,36,992.92	1,24,405.1
Liabilities		
1. Non-current Liabilities		
a. Financial Liabilities		
(i) Borrowings		· · / · / · /
(ii) Lease liabilities	8.03	10.2
(iii) Other financial liabilities (other than those specified in (b) below, to be specified)		
b. Provisions	715.42	715.4
c. Deferred tax liabilities (Net)	134.12	378.8
d. Other non-current liabilities		•
2. Current Liabilities		
a. Financial Liabilities		
(i) Borrowings		
(ii) Lease liabilities	5.31	5.3
(iii) Trade payables Total outstanding dues of micro enterprises and small enterprises	825.41	1,268.3
Total outstanding dues of creditors other than micro enterprises		
and small enterprises	86,670.38	62,040.9
(vi) Other financial liabilities (other than those specified in (c) below)	4,985.93	1,793.0
b. Other current liabilities	6,878.18	5,963.5
c. Provisions	171.75	123.8
d. Current Tax Liabilities (Net)	2,514.68	828.6
Total Equity and Liabilities	2,41,284.14	1,98,915.3
O.APTE & CO	For Savita Oil Tech	nologies Limited
() (2 * Classical () () () () () () () () () () () () ()	de	leng.
Mumbai	G. N. M	lehra
		maging Director
11 th November, 2022	Chairman and Ma (DIN:002	

Unaudited Consolidated Cash Flow Statement for the Half Year ended 30th September, 2022

		₹ in lakhs
	Half Year ended 30.9.2022	Half Year ended 30.9.2021
	(Unaudited)	(Unaudited)
A. Cash Flow from Operating Activities :		,
Profit before tax from continuing operations	21,663.56	18,781.92
Adjustments for -		
Depreciation on property, plant and equipment and investment property	958.10	1,022.51
Amortisation on intangible assets	14.33	8.80
Finance costs	1,761.63	909.94
(Profit) / loss on sale of property, plant and equipment (net)	17.52	(8.85
(Profit) / loss on sale of intangible fixed assets (net)		1.1.1.1.1.1.1.1.1
(Profit) / loss on sale of non-current investments (net)	(65.37)	(113.5
(Profit) / loss on sale of current investments (net)	(356.45)	(202.3)
(Gain) / Diminution in the value of non-current investments	648.85	(957.7)
(Gain) / Diminution in the value of current investments	(174.48)	(322.1)
Interest income	(207.92)	(47.9
Dividend income	(19.53)	(6.1
Bad debts, provision for doubtful debts and advances	356.91	24.8
Unrealised exchange loss / (gain) (net)	1,113.24	163.9
Operating profit before working capital changes	25,710.39	19,253.3
Changes in working capital:		
Increase / (Decrease) in trade payables	22,997.39	(2,377.4
Increase / (Decrease) in long-term provisions		(6.2
Increase / (Decrease) in short-term provisions	27.36	(234.8
Increase / (Decrease) in other long-term liabilities		-
Increase / (Decrease) in other current liabilities	535.44	(459.9
(Increase) / Decrease in trade receivables	(14,991.85)	(3,640.8
(Increase) / Decrease in inventories	(34,037.11)	(88.3
(Increase) / Decrease in long-term loans and advances	131.52	(14.7)
(Increase) / Decrease in short-term loans and advances	(4,264.44)	(72.5
(Increase) / Decrease in other current assets	(58.42)	(58.9
Cash generated from operations	(3,949.72)	12,299.5
Interest received	74.56	2.9
Income tax paid	(4,158.92)	(2,647.8
Net cash from Operating Activities	(8,034.08)	9,654.6



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anded anded 309,2022 309,2021 309,2021 309,2021 (Inaudited) (Inaudited) (Inaudited) (Inaudited) (Inaudited) (Istername) (Additions to incamptibe asset) (3,51) Sale of property, plant and equipment, investments (3,818,74) Purchase of non-current investments (3,818,74) Purchase of non-current investments (2,228,133) Sale of current investments (2,228,133) Sale of current investments (2,228,133) Sale of unrent investments (2,228,133) Interest received 13,389 Dividend received 19,53 Cash Flow from Financing Activities: (2,22) Principal payment of lease liabilities (2,22) Repayment of ong-term brownings (2,21/) (S,5144) (10,042) Tax on Shares bought back (10,042) (Interest plad) (2,10) (Interes			₹ in lakhs
30.9.2022 30.9.2021 30.9.2021 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (1.267.81) (626.64 Additions to intangible assets (3.51) - (3.51) - Sale of property, plant and equipment 46.87 13.53 - - Purchase of concurrent investments (3.818.74) (1.10100) (3.51) - - Sale of Onn-current investments (5.281.33) (3.510.50) (3.510.53) (3.510.50) 17.389 12.52 12.55 74.95 Sale of Current investments (6.655.25) 74.95 - (3.614.73)		Half Year	Half Year
A dahitons to property, plant and equipment, investment property and CWIP (1,267,81) (262,64) Additions to property, plant and equipment, investment property and CWIP (3,313) (3,315,03) Sale of property, plant and equipment (3,318,74) (1,0100) Purchase of concurrent investments (3,318,74) (1,0100) Purchase of concurrent investments (3,318,74) (3,335,500) Sale of on-current investments (3,335,500) Sale of on-current investments (3,318,74) (1,0100) Purchase of courrent investments (2,22,31,33) (3,355,00) Interest received 19,33 (5,35,50) Net cash used in Investing Activities (2,22) (1,23,133) Net cash used in Investing Activities (2,22) (1,23,133) Cash Flow from Financing Activities (2,22) (1,23,133) Shares bought back (1,21,17) (3,51,40) Tax on Shares bought back (1,21,17) (3,51,40) Tax on Shares bought back (1,21,17) (3,51,40) Tax on Shares bought back (1,21,17) (3,51,40) Shares bought back (1,21,17) (3,51,40) Shares bought back (1,21,17) (3,51,40) Tax on Shares bought back (1,21,17) (4,40,62) (1,21,17) (4,61,60) (9,13,17) Dividend received (1,17,77,52) (4,40,62) (1,21,17) (2,21,		ended	ended
8. Cash Flow from Investing Activities: Additions to property, plant and equipment, investment property and CWIP (1,267,81) (6264 Additions to intangble assets (3,31) Sale of property, plant and equipment (4637) (1,1000) Purchase of concurrent investments (5,2281,33) (3,31,30) (3,31,31,30) (3,31,31,31) (3,31,31,31) (3,31,31,31) (3,31,31,31) (3,31,31,31) (3,31,31,31,31,31,31,31,31,31,31,31,31,31		30.9.2022	30.9.2021
Additions to property, plant and equipment, investment property and CWIP (1,267,81) (626.4 Additions to intangible assets (3,51) - Sale of property, plant and equipment (3,51) - Sale of property, plant and plant (3,51) - Sale of property, plant (3,51) - Sale of property, plant (3,51) - Sale of property, plant (3,51) - Sale of Cash and Cash equivalents - Sale of Cash equivalents - Sale of Cash equivalents - Sale of Cash equivalents - Sale		(Unaudited)	(Unaudited
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Sale of property, plant and equipment 46.87 133 Purchase of non-current investments (3.818.74) (1.010, 1.010		(1,267.81)	(626.6
Purchase of non-current investments(3,818.74)(1,010.Purchase of current investments(3,15.350.Sale of Non-current investments(1,17.39)Sale of Current investments(6,2668.38)Sale of Non-current investments(6,2668.38)Dividend received19.53Dividend received19.53Cash Sued in Investing Activities(2.22)Principal payment of leasee liabilities(2.22)Repayment of leasee liabilities(2.22)Itar on Shares bought back(10.04.2)(Increase) / Decrease in earmarked bank balances (net)(10.04.2)Interest pied(1,60.61)(Interest pid(1,60.61)(Interest pid(1,60.61)Net cash used in Financing Activities(3,156.35)Seah and Cash Equivalents(3,156.35)Cash and Cash Equivalents - Beginning of the period(3,60.688Actange fluctuation on cash and cash equivalents3,156.35Net cash and Cash Equivalents(1,98.2)Vet Cash and Cash Equivalents3,156.35Otes:(1) Cash of the period(1) Cash of the period floures have been regrouped / rearranged wherever necessary to make them comparable with those of current period.U and hlow statement has been prepared under the indirect method as set out in Ind AS - 7 specified under Sectio			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Purchase of current investments (\$3,281,3) (\$3,350,0) Sale of Mon-current investments 6,6663,8 (\$3,560,0) Interest received 173,89 12,5 Dividend received 19,53 6,3 Net cash used in Investing Activities 6,655,25 749,5 . Cash Flow from Financing Activities:	Sale of property, plant and equipment	46.87	
Sale of Non-current investments 1,117.97 443.3 Sale of current investments 62,669.38 35,460.2 Interest received 173.89 12.4 Dividend received 19.53 6.3 At cash used in Investing Activities 6,655.25 749.9 Cash Flow from Financing Activities (12.17) (36.5 Principal payment of lease liabilities (2.22) - Repayment of long-term borrowings (12.17) (36.5 Shares bought back - (3.514.4) (Increase) / Decrease in earmarked bank balances (net) (100.42) 877.4 Interest received (1,777.52) (4.406.2) (2.10) (0.5 Net cash used in Financing Activities (1,777.52) (4.406.2) (2.10) (0.5 Icit Increase / (Decrease) in Cash and Cash Equivalents (3.156.35) 5.998.3 (ash and Cash Equivalents - Beginning of the period 6,006.88 6,451.4 Actash and Cash Equivalents - End of the period 2,889.28 12,593.3 (12,593.3) Iet Cash and Cash Equivalents 3,156.35 (5.998.3) (5.98.3) Iet Cash and Cash Equivalents 3,156.35 <td< td=""><td>Purchase of non-current investments</td><td>(3,818.74)</td><td></td></td<>	Purchase of non-current investments	(3,818.74)	
Sale of current investments 62,666.38 35,460.2 Interest received 173.89 123.2 Dividend received 195.3 6.5 Net cash used in Investing Activities 6,655.25 749.3 Cash Flow from Financing Activities: (2.22) - Principal payment of leasee liabilities (2.23) - Repayment of leasee liabilities (2.23) - (Increase) / Decrease in earmarked bank balances (net) (100.42) 67.7 (Increase) / Decrease in earmarked bank balances (net) (100.42) 67.7 Interest paid (1,660.61) (913.3) 10.4 Dividend paid (2.10) (0.3) 10.4 Net cash used in Financing Activities (1,177.52) (4.406.2) fet Increase / Decrease) in Cash and Cash Equivalents (3,156.35) 5.998.3 fash and Cash Equivalents - Beginning of the period 6,006.88 6,451.4 Actash and Cash Equivalents - Bed of the period 2,889.28 12,593.3 fet Cash and Cash Equivalents - Bed of the period 2,889.28 12,593.3 Itet Cash and Cash Equivalents - Bed of the period 2,889.28 12,593.3 I		(52,281.33)	(33,550.0
Interest received 173.89 12.2 Dividend received 19.53 6.3 Net cash used in Investing Activities 6.655.25 749.0 . Cash Flow from Financing Activities (2.22) - Repayment of lease liabilities (2.22) - (35.14 Aras on Shares bought back - (12.17) (36.2 Shares bought back - (13.14) (100.42) 87.74 Interest paid (1,00.42) 87.74 Interest paid (1,00.42) (2.10) (0.2 Net cash used in Financing Activities (1,777.52) (4.406.2 Net cash used in Financing Activities (3,156.35) 5.998.3 cash and Cash Equivalents - Beginning of the period 6.006.88 6.451.4 Exchange fluctuation on cash and cash Equivalents 38.75 143.4 cash and Cash Equivalents - End of the period 2.889.28 12.593.2 Cash and Cash Equivalents - End of the period 2.889.28 12.593.2 Cash and Cash Equivalents - End of the period 2.889.28 12.593.2 Cash and Cash Equivalents - End of the period 2.889.28 12.593.2 Cash and Cash Equivalents - End of the period 2.889.28 12.593.2 Cash and Cash Equivalents - End of the period 2.889.28 12.593.2 Cash and Cash Equivalents - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalents - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalents - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalents - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalents - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalents - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalent - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalent - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalent - End of the period 2.889.28 12.593.2 Cash Cash Cash Cash Equivalent - End of the period 2.889.28 12.593.2 Cash Cash Cash Equivalent - End of the period 2.889.28 12.593.2 Cash Cash Cash Cash Equivalent - Cash Cash Equival	Sale of Non-current investments	1,117.97	443.0
Dividend received 19.53 6.5 Net cash used in Investing Activities 6.655.25 749.5 Cash Flow from Financing Activities: Principal payment of leasee liabilities (2.22) - Repayment of leasee liabilities (2.22) (36.5 Shares bought back (31.56.5) (31.5) Interest paid (10.04.2) (87.7) Interest paid (10.40.2) (87.7) (4.40.61.2) Interest paid (10.40.2) (87.7) Interest paid (10.40.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (4.40.61.2) (87.7) (87.7) (4.40.61.2) (87.7) (87.7) (4.40.61.2) (87.7) (Sale of current investments	62,668.38	35,460.5
Net cash used in Investing Activities 6,655.25 749.5 C cash Flow from Financing Activities: (2.22) . Principal payment of lease liabilities (2.22) . Repayment of long-term borrowings (12.17) (36.5 Shares bought back . (35144) Tax on Shares bought back . (8164) (Increase) / Decrease in earmarked bank balances (net) (10042) 877.4 Interest paid (1,660.61) (913.3) 0.877.4 Interest paid (1,660.61) (913.3) 0.998.3 Net cash used in Financing Activities (1,777.52) (4.406.2) Ret Increase / (Decrease) in Cash and Cash Equivalents (3,156.35) 5,998.3 Cash and Cash Equivalents - Beginning of the period 6,006.88 6,451.4 Exchange fluctuation on cash and cash equivalents 38.75 143.4 Cash and Cash Equivalents - End of the period 2,889.28 12,593.3 Ict Cash and Cash Equivalents 3,156.35 (5,998.3) Ict Cash and Cash Equivalents 3,156.35 (5,998.3) Ict Cash and Cash Equivalents 80 of the period. 13 of the Companets A	Interest received	173.89	12.9
Cash Flow from Financing Activities: Principal payment of leasee liabilities (2.22) Repayment of leasee liabilities (12.17) (35.14.4) (12.17) (35.14.4) (12.17) (35.14.4) (10.42) (37.7) (10.42) (10.40.4) (10.40.4) <l< td=""><td>Dividend received</td><td>19.53</td><td>6.1</td></l<>	Dividend received	19.53	6.1
Principal payment of lease liabilities (2.22) Repayment of long-term borrowings (12.17) (36.3) Shares bought back	Net cash used in Investing Activities	6,655.25	749.9
Repayment of long-term borrowings (12.17) (36.3) Shares bought back - (35.14.0) Tax on Shares bought back - (8184.0) (Increase) / Decrease in earmarked bank balances (net) (100.42) 877.0 Interest paid (1,660.61) (913.7) Dividend paid (2.10) (0.5) Net cash used in Financing Activities (1,777.52) (4.406.2) Net cash used in Financing Activities (3,156.35) 5,998.3 Cash and Cash Equivalents - Beginning of the period 6,006.88 6,451.4 Exchange fluctuation on cash and cash equivalents 38.75 143.4 Cash and Cash Equivalents - End of the period 2,889.28 12,593.2 Vet Cash and Cash Equivalents 3,156.35 (5,998.3) Votes: 1) Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies At 2013. For Savita Oil Technologies Limited Wumbai G. N. Mehra G. N. Mehra G. N. Mehra L1 th November, 2022 Chairmän and Managing Director Chairmän and Managing Director	C. Cash Flow from Financing Activities:		
Repayment of long-term borrowings (12.17) (36.1 Shares bought back - (35.14.4) Tax on Shares bought back - (818.4) (Increase) / Decrease in earmarked bank balances (net) (100.42) 877.4 Interest paid (1,660.61) (913.3) Dividend paid (2.10) (0.3) Net cash used in Financing Activities (1,777.52) (4.406.2) Ket Increase / (Decrease) in Cash and Cash Equivalents (3,156.35) 5,998.3 Cash and Cash Equivalents - Beginning of the period 6,006.88 6,451.4 Exchange fluctuation on cash and cash equivalents 38.75 143.4 Cash and Cash Equivalents - End of the period 2,889.28 12,593.2 Vet Cash and Cash Equivalents 3,156.35 (5,998.2) Votes: 1) Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies A 2013. For Savita Oil Technologies Limited Wumbai G. N. Mehra Chairman and Managing Director	Principal payment of leasee liabilities	(2.22)	-
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Limited Review Report

Review Report to, The Board of Directors of SAVITA OIL TECHNIOLOGIES LIMITED

 We have reviewed the accompanying statement of standalone unaudited financial results of SAVITA OIL TECHNOLOGIES LIMITED ("the Company") for the quarter ended September 30, 2022 and for the period from April 1, 2022 to September 30, 2022 (the "Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (`Listing Regulations').

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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

- 2. We Conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 G. D. Apte & Co. Chartered Accountants Firm registration number: 100515W



PartnerCerta AccosMembership No: 150027UDIN: 22150027BCVUFN1245Place: MumbaiDate: November 11, 2022

Mumbai Office: D-509, Neelkanth Business Park, Nathani Road, Vidyavihar West, Mumbai – 400 086.
Phone: +91 22 3512 3184; Email: <u>chetan.sapre@gdaca.com.</u>
Pune Office: GDA House, Plot No. 85, Bhusari Colony (Right), Paud Road, Pune – 411 038.
Phone: +91 20 6680 7200; Email: <u>audit@gdaca.com.</u>

Limited Review Report

Review Report to, The Board of Directors of SAVITA OIL TECHNIOLOGIES LIMITED

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **SAVITA OIL TECHNOLOGIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2022 and for the period from April 1, 2022 to September 30, 2022 (the "Statement"), being submitted by the parent pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (`Listing Regulations').

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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

- 2. We Conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. The Statement includes the results of its wholly owned subsidiary company, namely Savita Polymers Limited, in so far as they relate to the consolidated results in the statement.

Review Conclusion

4. Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration of the review report of other auditors referred to in paragraph 4 below, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results, 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.

Other Matters

5. We did not review the interim financial results of subsidiary company namely Savita Polymers Limited, whose interim financial results reflect total revenues of Rs. 6,045.92 Lakhs and Rs.10,471.65 Lakhs, total net profit after tax of Rs. 289.73 Lakhs of Rs.595.62 Lakhs, and total

G. D. Apte & Co. Chartered Accountants

comprehensive income of Rs. 286.22 Lakhs and Rs. 588.60 Lakhs, for the quarter ended 30 September, 2022 and for the period from April 01, 2022 to September 30, 2022 respectively, as considered in the consolidated unaudited financial results which have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

Our conclusion is not modified in respect of this matter.

For G. D. Apte & Co. Chartered Accountants Firm registration number: 100515W

Mayuresh V. Zele ed Acc

Partner Membership No: 150027 UDIN : 22150027BCVUUQ3257 Place : Mumbai Date : November 11, 2022

Mumbai Office: D-509, Neelkanth Business Park, Nathani Road, Vidyavihar West, Mumbai – 400 086. Phone: +91 22 3512 3184; Email: <u>chetan.sapre@gdaca.com.</u> Pune Office: GDA House, Plot No. 85, Bhusari Colony (Right), Paud Road, Pune – 411 038. Phone: +91 20 6680 7200; Email: <u>audit@gdaca.com.</u>