



Safety • Quality • Reliability

July 29, 2021

To,
The Executive Director
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (E)
Mumbai: 400001
Trading Symbol: "SOLARINDS"

To,
The Executive Director
Listing Department
BSE Limited
Floor No. 25, PJ Towers
Dalal Street
Mumbai : 400001
Scrip code: 532725

Sub: Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended on June 30, 2021.

Dear Sir/Madam,

In Continuation of our letter dated **July 21, 2021** and pursuant to Regulation 33 of the SEBI (Listing Regulations & Disclosure requirements) Regulations, 2015, we are enclosing the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended on June 30, 2021, duly approved by the Board of Directors of the Company at their meeting held on Monday, the **July 29, 2021** at Registered office of the Company situated at "Solar" House, 14, Kachimet, Amravati Road, Nagpur 440 023.

The meeting of the Board of Directors of the Company commenced at 5:00 p.m. and concluded on 5:50 p.m.

We also enclose a copy of the Limited Review Report of the Auditors of the Company on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2021.

This is for your information and record.

Kindly acknowledge the receipt of the same.

Yours truly,

For Solar Industries India Limited


Khushboo Pasari
Company Secretary &
Compliance Officer



Solar Industries India Limited

Regd. Office: "Solar" House, 14, Kachimet, Amravati Road, Nagpur - 440023, INDIA

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CIN : L74999MH1995PLC085878 🌐 www.solargroup.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021
(₹ in crores, except Per Share Data)

Particulars	CONSOLIDATED			
	Quarter ended			Year ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited
	(1)	(2)	(3)	(4)

1 Income :					
a)	Revenue from Operations	825.23	791.39	491.14	2,515.63
b)	Other Income	0.80	2.44	3.88	21.42
Total Income		826.03	793.83	495.02	2,537.05

2 Expenses :					
a)	Cost of Materials consumed	407.80	389.92	224.15	1,185.08
b)	Purchases of Stock-in-Trade	69.33	61.54	33.70	199.37
c)	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(7.67)	(14.78)	11.88	(37.68)
d)	Employee Benefits Expense	67.98	66.28	48.84	230.64
e)	Finance Costs	10.26	10.48	12.30	45.39
f)	Depreciation and Amortisation expense	25.18	22.53	22.79	93.53
g)	Other Expenses	113.07	123.88	80.64	423.62
Total Expenses		685.95	659.85	434.30	2,139.95

3	Profit before Share of Profit / (Loss) of Jointly Controlled Entity, Exceptional items and Tax (1 - 2)	140.08	133.98	60.72	397.10
4	Share of Profit / (loss) of Jointly controlled entity	-	-	-	-
5	Profit before Exceptional items and Tax (3 + 4)	140.08	133.98	60.72	397.10
6	Exceptional Item (net)	-	-	-	-
7	Profit before Tax (5 + 6)	140.08	133.98	60.72	397.10
8	Tax Expenses				
a)	Current Tax	41.07	38.28	18.44	127.50
b)	Adjustment of tax relating to earlier period	-	(0.10)	(1.08)	(1.18)
c)	Deferred Tax	(1.84)	0.76	(0.61)	(17.29)
9	Net Profit for the period (7 - 8)	100.85	95.04	43.97	288.07
10	Other Comprehensive Income				
(i) a)	Items that will not be reclassified to Profit or Loss	-	(0.21)	0.08	(0.21)
b)	Income Tax relating to items that will not be reclassified to Profit or Loss	-	0.07	(0.02)	0.07
(ii) a)	Items that will be reclassified to Profit or Loss	(10.81)	(6.08)	2.67	(1.47)
b)	Income Tax relating to items that will be reclassified to Profit or Loss	0.07	0.56	(3.78)	(10.90)
Total Other Comprehensive Income (Net of Tax)		(10.74)	(5.66)	(1.05)	(12.51)
11	Total Comprehensive Income for the period (9 + 10)	90.11	89.38	42.92	275.56
12	Net Profit attributable to				
a)	Owners of the Company	97.51	91.02	42.10	276.35
b)	Non- controlling interests	3.34	4.02	1.87	11.72
13	Other Comprehensive Income attributable to				
a)	Owners of the Company	(6.02)	(7.03)	(0.94)	(11.97)
b)	Non- controlling interests	(4.72)	1.37	(0.11)	(0.54)
14	Total Comprehensive Income attributable to				
a)	Owners of the Company	91.49	83.99	41.16	264.38
b)	Non- controlling interests	(1.38)	5.39	1.76	11.18
15	Earning per Share (Face value of ₹2/-) (not annualised)				
a)	Basic	10.78	10.06	4.65	30.54
b)	Diluted	10.78	10.06	4.65	30.54
16	Paid-up Equity Share Capital - Face Value of ₹ 2/- Per Share	18.10	18.10	18.10	18.10
17	Other Equity excluding Revaluation Reserves	-	-	-	1,561.31

Place : Nagpur
Date: July 29, 2021



For Solar Industries India Limited

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Satyanarayan Nuwal
Chairman
DIN - 00713547

Solar Industries India Limited

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CIN : L74999MH1995PLC085878 🌐 www.solargroup.com



**Explanatory Notes to Unaudited Consolidated Financial Results
for the Quarter Ended June 30, 2021**

Safety • Quality • Reliability

1. The Unaudited Consolidated Financial Results for the quarter ended June 30, 2021 of SOLAR INDUSTRIES INDIA LIMITED (the "Group") have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meeting held on July 29, 2021. The Statutory Auditors of the Company have carried out a limited review of the aforesaid results.
2. The Group has identified 'Explosives and its Accessories', as its only reportable segment as defined under Ind AS 108 - Operating Segments.
3. The outbreak of Coronavirus (COVID-19) pandemic globally and in India has caused significant disturbance and slowdown of economic activity. The Group operates in various geographies. The Group has made an assessment of the impact of the pandemic on its operations and the carrying value of current and non-current assets and financial position based on the internal and external sources of information and indicators of economic forecasts. Based on such assessment, the Group is confident of recovering the carrying value of these assets as at June 30, 2021 and fulfil its obligations as and when they fall due. The future impact of the global health pandemic may be different from that estimated as at the date of approval of these consolidated financial results and the Group will continue to closely monitor any material changes to future economic conditions.
4. Previous period figures have been regrouped, as considered necessary, to conform with current period presentation.
5. As per Regulation 46(2) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, Results are available on Group's website- www.solargroup.com.

Place : Nagpur
Date: July 29, 2021



For Solar Industries India Limited

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Satyanarayan Nuwal
Chairman
DIN - 00713547

Solar Industries India Limited

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Chartered Accountants
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Opposite Dinanath School,
Near Dhantoli Garden, Dhantoli,
Nagpur - 440012

S R B C & CO LLP
Chartered Accountants
12th Floor, The Ruby,
29 Senapati Bapat Marg, Dadar (West),
Mumbai-400 028, India
Registered Office: 22 Camac Street
Block 'B', 3rd Floor, Kolkata-700016
LLP Identity number: AAB-4318

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Solar Industries India Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Solar Industries India Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its jointly controlled entity for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities as detailed in Annexure 1.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 and 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
- (i) 2 subsidiaries, whose unaudited interim financial results include total revenues of Rs. 185.17 crores, total net profit after tax of Rs. 37.18 crores and total comprehensive income of Rs. 37.18 crores for the quarter ended June 30, 2021 as considered in the Statement which have been reviewed by one of the joint auditors.
 - (ii) 10 subsidiaries, whose unaudited interim financial results include total revenues of Rs. 278.04 crores, total net profit after tax of Rs. 3.34 crores and total comprehensive income of Rs. 3.34 crores for the quarter ended June 30, 2021 as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on unaudited interim financial information/financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- (i) 13 subsidiaries, whose interim financial results and other financial information reflect total revenues of Rs Nil, total net loss after tax of Rs. 3.97 crores and total comprehensive loss of Rs. 3.97 crores for the quarter ended June 30, 2021.
 - (ii) a jointly controlled entity, whose interim financial results includes the Group's share of net profit of Rs. Nil and Group's share of total comprehensive income of Rs. Nil for the quarter ended June 30, 2021.

The unaudited interim financial results and other unaudited financial information of the these subsidiaries and jointly controlled entity have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and jointly controlled entity, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial information/financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

For Akshay Rathi & Associates
Chartered Accountants
ICAI Firm Reg. number: 139703W

**Akshay Chandrash
ekhar Rathi**
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Akshay
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per Akshay Rathi
Proprietor
Membership No.: 161910

UDIN: 21161910AAAADC3770

Place: Nagpur
Date: July 29, 2021

For S R B C & CO LLP
Chartered Accountants
ICAI Firm Reg. number: 324982E/E300003

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Date: 2021.07.29 18:08:00 +05'30'

per Pramod Kumar Bapna
Partner
Membership No.: 105497

UDIN: 21105497AAAABU4207

Place: Mumbai
Date: July 29, 2021

Annexure- 1

List of subsidiaries and jointly controlled entity:

Sr. No.	Name of the Company
1	Economic Explosives Limited
2	Blastec (India) Private Limited
3	Emul Tek Private Limited
4	Solar Defence Limited
5	Solar Defence Systems Limited
6	Solar Avionics Limited
7	Solar Overseas Mauritius Limited
8	Solar Mining Services Pty Limited*
9	Nigachem Nigeria Limited*
10	Solar Patlayici Maddeler Sanayi Ve Ticaret Anonim Sirketi*
11	Solar Explochem Zambia Limited*
12	Solar Overseas Netherlands Cooperative U.A*
13	Solar Overseas Singapore Pte Limited*
14	Solar Industries Africa Limited*
15	Solar Mining Services Pty Limited (formerly known as Australian Explosive Technologies Group Pty Limited)*
16	Solar Overseas Netherlands B.V. *
17	Solar Nitro Chemicals Limited*
18	P.T. Solar Mining Services*
19	Solar Nitro Ghana Limited*
20	Solar Madencilik Hizmetleri A.S*
21	Solar Nitro Zimbabwe Private Limited*
22	Laghe Venture Company*
23	Solar Mining Services Cote d'Ivoire Limited SARL*
24	Solar Mining Services Burkina Faso SARL*
25	Solar Mining Services Albania*
26	Astra Resources Pty. Ltd*#

* held through subsidiary / step down subsidiary

jointly controlled entity



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021.

(₹ in crores, except Per Share Data)

Particulars	STANDALONE			
	Quarter ended			Year ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited
	(1)	(2)	(3)	(4)
1 Income :				
a) Revenue from Operations	533.07	546.04	300.63	1,584.40
b) Other Income	9.98	5.39	7.74	25.64
Total Income	543.05	551.43	308.37	1,610.04
2 Expenses :				
a) Cost of Materials Consumed	324.27	325.72	172.17	918.71
b) Purchases of Stock-in-Trade	41.29	46.84	13.99	122.16
c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(4.11)	(9.59)	0.08	(17.47)
d) Employee Benefits Expense	28.36	26.82	21.25	95.98
e) Finance Costs	1.11	1.37	1.62	6.52
f) Depreciation and Amortisation Expense	10.34	9.75	9.17	37.98
g) Other Expenses	47.44	56.32	44.29	192.94
Total Expenses	448.70	457.23	262.57	1,356.82
3 Profit before Exceptional Item and Tax (1 - 2)	94.35	94.20	45.80	253.22
4 Exceptional Item (net)		-	-	-
5 Profit before Tax (3 + 4)	94.35	94.20	45.80	253.22
6 Tax Expenses				
a) Current Tax	21.91	24.92	11.61	65.82
b) Adjustment of tax relating to earlier period	-	(0.11)	(1.08)	(1.19)
c) Deferred Tax	2.26	(0.46)	0.10	(0.48)
7 Net Profit for the period (5 - 6)	70.18	69.85	35.17	189.07
8 Other Comprehensive Income				
(i) a) Items that will not be reclassified to Profit or Loss	-	0.35	-	0.35
b) Income Tax relating to items that will not be reclassified to Profit or Loss	-	(0.09)	-	(0.09)
(ii) a) Items that will be reclassified to Profit or Loss	0.07	0.11	0.08	0.52
b) Income Tax relating to items that will be reclassified to Profit or Loss	(0.02)	(0.03)	(0.02)	(0.13)
Total Other Comprehensive Income (Net of Tax)	0.05	0.34	0.06	0.65
9 Total Comprehensive Income for the period (7 + 8)	70.23	70.19	35.23	189.72
10 Earning per Share (face value of ₹ 2/-) (not annualised)				
a) Basic (in ₹)	7.76	7.72	3.89	20.89
b) Diluted (in ₹)	7.76	7.72	3.89	20.89
11 Paid-up Equity Share Capital - face Value of ₹ 2/- Per Share	18.10	18.10	18.10	18.10
12 Other Equity excluding Revaluation Reserves	-	-	-	1,138.71

Place : Nagpur
Date : July 29, 2021



for Solar Industries India Limited

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Satyanarayan Nuwal

Chairman

DIN - 00713547

Solar Industries India Limited

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**Explanatory Notes to the unaudited Standalone Financial Results
for the Quarter ended June 30, 2021**

Safety • Quality • Reliability

- 1 The Unaudited Standalone Financial Results for the quarter ended June 30, 2021 of SOLAR INDUSTRIES INDIA LIMITED (the "Company") have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meeting held on July 29, 2021. The Statutory Auditors of the Company have carried out a limited review of the aforesaid results.
- 2 The Company has identified 'Explosives and its Accessories', as its only reportable segment as defined under Ind AS 108 - Operating Segments.
- 3 The outbreak of Coronavirus (COVID-19) pandemic globally and in India has caused significant disturbance and slowdown of economic activity. The Company has made an assessment of the impact of the pandemic on its operations and the carrying value of current and non-current assets and financial position based on the internal and external sources of information and indicators of economic forecasts. Based on such assessment, the Company is confident of recovering the carrying value of these assets as at June 30, 2021 and fulfil its obligations as and when they fall due. The future impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes to future economic conditions.
- 4 Previous period figures have been regrouped, as considered necessary, to conform with current period presentation.
- 5 As per Regulation 46(2) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, Results are available on Company's website- www.solargroup.com.

Place: Nagpur
Date : July 29, 2021



For Solar Industries India Limited

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Satyanarayan Nuwal

Chairman
DIN - 00713547

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Chartered Accountants
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29 Senapati Bapat Marg, Dadar (West),
Mumbai-400 028, India
Registered Office: 22 Camac Street
Block 'B', 3rd Floor, Kolkata-700016
LLP Identity number: AAB-4318

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Solar Industries India Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Solar Industries India Limited (the "Company") for the quarter ended June 30, 2021 (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 (the "Listing Regulations").
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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Akshay Rathi & Associates
Chartered Accountants
ICAI Firm Reg. number: 139703W
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Chandrashekhar Rathi
Date: 2021.07.29
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per Akshay Rathi
Proprietor
Membership No.: 161910

UDIN: 21161910AAAADA9659

Place: Nagpur
Date: July 29, 2021

For S R B C & CO LLP
Chartered Accountants
ICAI Firm Reg. number: 324982E/E300003

PRAMOD
KUMAR BAPNA

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Date: 2021.07.29 18:09:33 +05'30'

per Pramod Kumar Bapna
Partner
Membership No.: 105497

UDIN: 21105497AAAABT1388

Place: Mumbai
Date: July 29, 2021