

GRAPHITE INDIA LIMITED

REGD. & H.O. : 31, CHOWRINGHEE ROAD, KOLKATA - 700 016, W.B., INDIA PHONE : 91 33 4002 9600, 2226 5755 / 4942 / 4943 / 5547 / 2334, 2217 1145 / 1146 FAX : 91 33 2249 6420, E-mail : gilro@graphiteindia.com WEBSITE : www.graphiteindia.com, CIN : L10101WB1974PLC094602

GIL: SEC/SM/22-23/72

February 8, 2023

Bombay Stock Exchange Limited The Corporate Relationship Department 1st Floor, New Trading Ring, Rotunda Bldg., P.J.Towers, Dalal Street, **Mumbai 400 001**.

Scrip Code – 509488

The Manager Listing Department National Stock Exchange Exchange Plaza,5th Floor, Plot No-C/1, G Block, Bandra-Kurla Complex, Bandra (E) **Mumbai 400 051** Symbol - GRAPHITE

Sub: Unaudited financial results for the quarter / nine month ended 31st Decemember, 2022 along with Limited Review Report thereon.

Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the unaudited (standalone and consolidated) financial results of the Company for the quarter / nine month ended 31st December, 2022 as approved by the Board of Directors at its meeting held today i.e. 8th February, 2023 along with the Limited Review Report of the Statutory Auditors.

The meeting of the Board of Directors commenced at 11: 30A.M.and concluded at 12:30 P.M.

Thanking you,

Yours faithfully, For Graphite India Limited

S Marda Dy. Company Secretary

Encl.: As above.

22, Camac Street 3rd Floor, Block 'B' Kolkata - 700 016, India Tel : +91 33 6134 4000

Independent Auditor's Review Report on the Quarterly and Year to Date 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 Graphite India Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Graphite India Limited (the "Company") for the quarter ended December 31, 2022 and year to date from April 1, 2022 to December 31, 2022 (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. The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 S.R. BATLIBOI & Co. LLP

Chartered Accountants ICAI Firm registration number: 301003E/E300005

RB Kolkata

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per Sanjay Kumar Agarwal Partner Membership No.: 060352 UDIN: 23060352BGWREM8944 Place: Kolkata Date: February 08, 2023 GRAPHITE INDIA LIMITED

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CIN: L10101WB1974PLC094602

Regd.Office: 31, Chowringhee Road, Kolkata 700 016 Telephone No: 91 33 40029600; Fax No: 91 33 40029676

Email Id: gilro@graphiteindia.com; Website: www.graphiteindia.com

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2022

1 Rev 2 Otho 3 Tota 4 Expo (a) C (b) C (b) C Work (c) Ei (d) C (d) C (e) Pe (f) Fir (g) De (h) Ot Total Profit Tax Ei - Defe Net Pr (5 - 6) Other	Particulars	31st December, 2022 (Unaudited) 669 39 708 459 (171) 54 71 108 2 10 53 586 122	30th September, 2022 (Unaudited) 719 104 823 451 (180) 57 76 116 2 11 96 629 194	31st December, 2021 (Unaudited) 835 61 896 405 (35) 57 73 93 2 11 85 691	31st December, 2022 (Unaudited) 2,186 126 2,312 1,398 (533) 172 215 395 6 32 227	ths ended 31st December, 2021 (Unaudited) 2,032 205 2,237 966 (157) 169 177 255 3 3 34	Year ende 31st March, 2022 (Audited) 2,7 2 3,0 1,33 (24 22 24 35
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(c) Ei (d) C (e) Pe (f) Fir (g) De (h) Ot Total Profit Tax E: - Curr - Defe Net Pr (5 - 6) Other	Employee Benefits Expense (Refer Note 2) Consumption of Stores and Spare Parts Yower and Fuel inance Costs Vepreciation and Amortisation Expense ther Expenses I Expenses t before Tax (3-4) Expense	(171) 54 71 108 2 10 53 586	(180) 57 76 116 2 11 96 629	(35) 57 73 93 2 11 85	(533) 172 215 395 6 32	(157) 169 177 255 3	(2 2 2 3
(c) Ei (d) C (e) Pe (f) Fir (g) De (h) Ot Total Profit Tax E: - Curr - Defe Net Pr (5 - 6) Other	Employee Benefits Expense (Refer Note 2) Consumption of Stores and Spare Parts Yower and Fuel inance Costs Vepreciation and Amortisation Expense ther Expenses I Expenses t before Tax (3-4) Expense	54 71 108 2 10 53 586	57 76 116 2 11 96 629	57 73 93 2 11 85	172 215 395 6 32	(157) 169 177 255 3	(2 2 2
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(g) De (h) Ot Total Profit Tax E - Curr - Defe Net Pr (5 - 6) Other	Depreciation and Amortisation Expense other Expenses I Expenses t before Tax (3-4) Expense	2 10 53 586	2 11 96 629	2 11 85	395 6 32	255 3	
Total Profit Tax E - Curr - Defe Net Pr (5 - 6) Other	I Expenses	10 53 586	11 96 629	11 85	6 32	3	3
Total Profit Tax E - Curr - Defe Net Pr (5 - 6) Other	I Expenses	53 586	96 629	85	32		
Profit Tax E - Curr - Defe Net Pr (5 - 6) Other	t before Tax (3-4) Expense	586	629	85	0.000	34	
Profit Tax E - Curr - Defe Net Pr (5 - 6) Other	t before Tax (3-4) Expense				221		4
- Curr - Defe Net Pr (5 - 6) Other	xpense	122	194			205	3:
- Defe Net Pr (5 - 6) Other	rent Tax (Net of adjustments of earlier years)			205	1,912	1,652	2,32
- Defe Net Pr (5 - 6) Other	(and the second se	1			400	585	75
Net Pr (5 - 6) Other		30	44	43	107		
Net Pr (5 - 6) Other	erred Tax Charge/(Credit)				107	118	15
(5 - 6) Other	Profit for the Period/Year	*	11	7	(1)		
Other A. Item	5)	92	139	155	(1)	15	2
A. Item	Comprehensive Income/(Loss)			200	294	452	57
com	ns that will not be reclassified to profit or loss						
(net of	f tax)	*	*	*			
B. Item	ns that will be reclassified to profit or loss				*	(1)	3
(net of	ftax)	-	-	_			
Total O	Other Community				-	-	-
the Dor	Other Comprehensive Income/(Loss) for	*	*				
che i ei	riod/Year (net of tax)			*	*	(1)	3
Total Co	Omprehensive Income						5
(7 + 8)	comprehensive Income for the Period/Year	92	139	AFF			
	D Equity Share Capital			155	294	451	577
Face Va	alue ₹ 2/ per 5 is as	39	39				
Other Ec	′alue ₹ 2/- per Equity Share)		55	39	39	39	39
			1				05
arnings	(s per Share (of ₹ 2/- each)						4,448
not ann	nualised except for the year ended 21 at						., , +0
narch, 2	2022):						
a) Basic		1.07					
o) Dilute	ed (₹)	4.65	7.13	7.85	15.04	22.07	
company	ying notes to the financial results	4.65	7.13	7.85	15.04	23.07 23.07	29.39



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GRAPHITE INDIA LIMITED	
Regd.Office: 31, Chowringhee Road, Kolkata	700 016
Segment Reporting	00 010

S.N			Quarter ended		Nine man	ths ended	(₹ in Cro
0	Particulars	31st December, 2022 (Unaudited)	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	Year ender 31st March,
1	SEGMENT REVENUE -	(unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	2022
	Graphite and Carbon					(onaudited)	(Audited)
	Others	618	652	778	2,000		
	Total	51	68	57		1,893	2,6
	Less: Inter Segment Revenue	669	720	835	187	140	1
	Revenue from Operations	*	1	*	2,187	2,033	2,8
	of the operations	669	719	835	1	1	
	SEGMENT RESULTS -		. 10	635	2,186	2,032	2,7
1	Graphite and Carbon						• 55
	Others	90	121	110			
1	Total	10	14	140	305	389	5
1	Less:	100	135	12	46	21	
	Finance Costs		100	152	351	410	5
		2	2			1	
F	Other un-allocable expenditure/(income)(net) Profit before Tax	(24)	(61)	2	6	3	
Ľ		122	194	(55)	(55)	(178)	(20
6	EGMENT ASSETS -		194	205	400	585	75
6	raphite and Carbon						15
6	thers	3,500	3,369				
		150		2,432	3,500	2,432	2,74
11.	otal Segment assets	3,650	158	142	150	142	13
	n-allocated Assets	2,246	3,527	2,574	3,650	2,574	2,88
Τ¢	otal Assets		2,397	2,764	2,246	2,764	
		5,896	5,924	5,338	5,896		2,78
SE	EGMENT LIABILITIES -				0,000	5,338	5,668
Gr	aphite and Carbon						
	hers	399	467	416	399		
Го	tal Segment Liabilities	23	27	28	23	416	500
Jn	-allocated Liabilities	422	494	444	422	28	22
	tal Liabilities	889	935	534	889	444	522
		1,311	1,429	978		534	659
10203			-,	310	1,311	978	1,181



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GRAPHITE INDIA LIMITED Regd.Office: 31, Chowringhee Road, Kolkata 700 016

Notes to the financial results -

- 1 The above results have been reviewed by the Audit Committee and approved by the Board at their respective meetings held on 8th February, 2023. The Auditors of the Company have carried out a Limited Review of the above financial results for the quarter and nine months ended 31st December, 2022 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related
- 3 During the previous quarter ended 30th September, 2022, the Company had received an Income-tax refund order with certain disallowances for the assessment year 2019-20 for which the Company has preferred an appeal with the appropriate authority.
- 4 Figures for the previous periods have been regrouped/rearranged wherever necessary, to make them comparable with current period's classification.



By Order of the Board For Graphite India Limited

K K.K.Bangu Chairman DIN: 00029427

Date : 8th February, 2023

S.R. BATLIBOI & CO. LLP

22, Camac Street 3rd Floor, Block 'B' Kolkata - 700 016, India Tel : +91 33 6134 4000

Independent Auditor's Review Report on the Quarterly and Year to Date 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 Graphite India Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Graphite India Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2022 and year to date from April 1, 2022 to December 31, 2022 (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. The Holding Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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.



S.R. BATLIBOI & CO. LLP

Chartered Accountants

4. The Statement includes the results of the following entities:

Entity	<u>Relationship</u>
Graphite India Limited	Holding Company
Carbon Finance Limited	Subsidiary of Graphite India Limited
Graphite International B.V. ("GIBV")	Subsidiary of Graphite India Limited
Graphite Cova GmbH	Subsidiary of GIBV
Bavaria Electrodes GmbH *	Subsidiary of GIBV
Bavaria Carbon Holdings GmbH	Subsidiary of GIBV
Bavaria Carbon Specialities GmbH	Subsidiary of GIBV
General Graphene Corporation	Subsidiary of GIBV

* Shareholders resolution for liquidation passed with effect from October 1, 2022

- 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 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 unaudited financial information, in respect of one (1) subsidiary and consolidated financial results in respect of one (1) subsidiary including its five (5) subsidiaries, whose unaudited interim financial results and other unaudited financial information include total revenues of Rs 46.97 crores and Rs 242.13 crores, total net loss after tax of Rs. 52.09 crores and Rs. 126.24 crores, total comprehensive loss of Rs. 53.18 crores and Rs. 124.22 crores, for the quarter ended December 31, 2022 and the period ended on that date respectively, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on unaudited interim financial results/ unaudited financial information 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.



S.R. BATLIBOI & CO. LLP

Chartered Accountants

Our conclusion on the Statement in respect of matters stated in paragraph 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm, registration number: 301003E/E300005



per Sanjay Kumar Agarwal Partner Membership No.: 060352 UDIN: 23060352BGWREN3391 Place: Kolkata Date: February 08, 2023

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GRAPHITE INDIA LIMITED CIN: L10101WB1974PLC094602

Regd.Office: 31,Chowringhee Road, Kolkata 700 016

Telephone No: 91 33 40029600; Fax No: 91 33 40029676

Email Id: gilro@graphiteindia.com; Website: www.graphiteindia.com

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2022

S. Particulars 31st December, 2022 Income (Unaudited) 1 Revenue from Operations (Refer Note 5) 701 2 Other Income 33 3 Total Income (1+2) 33 4 Expenses 463 (a) Cost of Materials Consumed 463 (b) Changes in Inventories of Finished Goods and Work-in-progress 463 (c) Employee Benefits Expense (Refer Note 2) 73 (d) Consumption of Stores and Spare Parts 72 (e) Power and Fuel 113 (f) Finance Costs 34 (g) Depreciation and Amortisation Expense 645 7 Profit before Tax, Share of Loss of an Associate and Exceptional Items (3-4) 89 6 Share of Loss of an Associate (Refer Note 3) - 7 Profit before Tax (144) (8) 8 Exceptional Items (8-4) 81 9 Profit before Tax (144) 81 10 Tax Expense 29 - Ourrent Tax (Net of adjustments of earlier years) 29 - Deferred Tax Charge/(Credit) (1) 11 Net Profit for the Period/Year (9-10) 53 12 Other Comprehensive Income/(Loss) for the Period/Year (Net of Tax) 17 13 Total Compre		ended		Alima	nthe c	(₹ in Cı
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1 Net Profit for the Period/Year (9-10) 53 2 Other Comprehensive Income/(Loss) * A. Items that will not be reclassified to profit or loss (net of tax) * 17 B. Items that will be reclassified to profit or loss 17 17 Total Other Comprehensive Income/(Loss) for the Period/Year (Net of Tax) 17 17 3 Total Comprehensive Income for the Period/Year (11+12) 70 17 4 Profit Attributable to: 20 20 Equity - holders of the Parent Company 53 53 Non-controlling Interests * * Other Comprehensive Income/(Loss) Attributable to: * * Equity - holders of the Parent Company 53 * Non-controlling Interests * * * Total Comprehensive Income Attributable to: * * * Equity - holders of the Parent Company 70 * * Non-controlling Interests * * * * Total Comprehensive Income Attributable to: * * * * Equity - holders of the Parent Company * *			44	106	120	1
2 Other Comprehensive Income/(Loss)		14	8			
A. Items that will not be reclassified to profit or loss (net of tax) * B. Items that will be reclassified to profit or loss 17 Total Other Comprehensive Income/(Loss) for the Period/Year (Net of Tax) 17 Total Comprehensive Income for the Period/Year (11+12) 70 Profit Attributable to: Equity - holders of the Parent Company Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable to: * Equity - holders of the Parent Company 53 Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable to: * Equity - holders of the Parent Company 17 Non-controlling Interests * Total Comprehensive Income Attributable to: * Equity - holders of the Parent Company 70 Non-controlling Interests * Total Comprehensive Income Attributable to: * Equity - holders of the Parent Company 70 Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity 39 (a) Basic (after Exceptional Items) (₹) 0.000		92	132	(2)	22	
A. Items that will not be reclassified to profit or loss (net of tax) * B. Items that will be reclassified to profit or loss 17 Total Other Comprehensive Income/(Loss) for the Period/Year (Net of Tax) 17 Total Comprehensive Income for the Period/Year (11+12) 70 Profit Attributable to: Equity - holders of the Parent Company Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable to: * Equity - holders of the Parent Company 53 Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable to: * Equity - holders of the Parent Company 17 Non-controlling Interests * Total Comprehensive Income Attributable to: * Equity - holders of the Parent Company 70 Non-controlling Interests * Total Comprehensive Income Attributable to: * Equity - holders of the Parent Company 70 Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity 39 (a) Basic (after Exceptional Items) (₹) 0.000			132	169	410	50
Items (net of tax) B. Items that will be reclassified to profit or loss 17 Total Other Comprehensive Income/(Loss) for the Period/Year (Net of Tax) 17 Total Comprehensive Income for the Period/Year (11+12) 70 Profit Attributable to: 53 Equity - holders of the Parent Company 53 Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable to: * Equity - holders of the Parent Company 17 Non-controlling Interests * Other Comprehensive Income Attributable to: * Equity - holders of the Parent Company 17 Non-controlling Interests * Total Comprehensive Income Attributable to: * Equity - holders of the Parent Company 70 Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity \$ Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): \$ (a) Basic (after Exceptional Items) (₹) \$						
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Total Other Comprehensive Income/(Loss) for the Period/Year (Net of Tax) 17 Total Comprehensive Income for the Period/Year (11+12) 17 Profit Attributable to: Equity - holders of the Parent Company Non-controlling Interests 53 Other Comprehensive Income/(Loss) Attributable to: Equity - holders of the Parent Company 17 Non-controlling Interests 17 Non-controlling Interests 17 Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests 17 For the Year of the Parent Company Non-controlling Interests 17 Paid-up Equity Share Capital (Face Value ₹ 2/- per Equity Share) Other Equity 39 Other Equity 53 Other Equity 39 (Face Value ₹ 2/- per Equity Share) Other Equity 39 If accept for the year ended 31st March, 2022): 000 (a) Basic (after Exceptional Items) (₹) 0000					(1)	
InterPeriod/Year (Net of Tax) 3 3 4 Profit Attributable to: Equity - holders of the Parent Company 53 Non-controlling Interests 0 Cher Comprehensive Income/(Loss) Attributable to: Equity - holders of the Parent Company Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Paid-up Equity Share Capital (Face Value ₹ 2/- per Equity Share) Other Equity Cher Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹)		(5)	(6)			
InterPeriod/Year (Net of Tax) 3 3 4 Profit Attributable to: Equity - holders of the Parent Company 53 Non-controlling Interests 0 Cher Comprehensive Income/(Loss) Attributable to: Equity - holders of the Parent Company Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Paid-up Equity Share Capital (Face Value ₹ 2/- per Equity Share) Other Equity Cher Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹)				8	(5)	(
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III+12) Profit Attributable to: Equity - holders of the Parent Company Non-controlling Interests Other Comprehensive Income/(Loss) Attributable to: Equity - holders of the Parent Company Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Paid-up Equity Share Capital (Face Value ₹ 2/- per Equity Share) Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹)						t.
Profit Attributable to: Equity - holders of the Parent Company Non-controlling Interests Other Comprehensive Income/(Loss) Attributable to: Equity - holders of the Parent Company Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Paid-up Equity Share Capital (Face Value ₹ 2/- per Equity Share) Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹)	5	87	126	177	40.1	
Equity - holders of the Parent Company 53 Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable * to: Equity - holders of the Parent Company Non-controlling Interests 17 Total Comprehensive Income Attributable to: - Equity - holders of the Parent Company 70 Non-controlling Interests * Total Comprehensive Income Attributable to: - Equity - holders of the Parent Company 70 Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹) 0.000				-''	404	50
Equity - holders of the Parent Company 53 Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable * to: Equity - holders of the Parent Company Non-controlling Interests 17 Total Comprehensive Income Attributable to: - Equity - holders of the Parent Company 70 Non-controlling Interests * Total Comprehensive Income Attributable to: - Equity - holders of the Parent Company 70 Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹) 0.000						
Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable * Equity - holders of the Parent Company 17 Non-controlling Interests * Total Comprehensive Income Attributable to: * Equity - holders of the Parent Company 70 Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹) 0 000						
Non-controlling Interests * Other Comprehensive Income/(Loss) Attributable * Equity - holders of the Parent Company 17 Non-controlling Interests 17 Total Comprehensive Income Attributable to: - Equity - holders of the Parent Company 70 Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹) 0.000	,	22				
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Equity - holders of the Parent Company 17 Non-controlling Interests 17 Total Comprehensive Income Attributable to: - Equity - holders of the Parent Company 70 Non-controlling Interests 70 Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹) 0.000		*	*	*	*	50
Equity - holders of the Parent Company 17 Non-controlling Interests 17 Total Comprehensive Income Attributable to: - Equity - holders of the Parent Company 70 Non-controlling Interests 70 Non-controlling Interests 8 Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity 2/- per Equity Share) (a) Basic (after Exceptional Items) (₹) 0.000						
Non-controlling Interests 70 Total Comprehensive Income Attributable to: 70 Equity - holders of the Parent Company 70 Non-controlling Interests 70 Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹) 0.000						
Non-controlling Interests Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Paid-up Equity Share Capital (Face Value ₹ 2/- per Equity Share) Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹)		5)				
Total Comprehensive Income Attributable to: Equity - holders of the Parent Company Non-controlling Interests Paid-up Equity Share Capital (Face Value ₹ 2/- per Equity Share) Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹)	(:	5)	(6)	8	(6)	(2
Equity - holders of the Parent Company 70 Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): 000000000000000000000000000000000000	-	1	-	-	-	,-
Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity 2/- per Equity Share) Other Equity 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹) 0.000						-
Non-controlling Interests * Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity 2/- per Equity Share) Other Equity 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹) 0.000		-				
Paid-up Equity Share Capital 39 (Face Value ₹ 2/- per Equity Share) 39 Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): 39 (a) Basic (after Exceptional Items) (₹) 0 000	8	1	126	177	404	503
<pre>(Face Value ₹ 2/- per Equity Share) Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022); (a) Basic (after Exceptional Items) (₹)</pre>		*	-	*	-	-
Other Equity Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹)	3	Э	39	39	20	×
Earnings per Share (of ₹ 2/- each) (not annualised except for the year ended 31st March, 2022): (a) Basic (after Exceptional Items) (₹)				55	39	39
(a) Basic (after Exceptional Items) (₹)		1				
(a) Basic (after Exceptional Items) (₹)						4,908
(a) Basic (after Exceptional Items) (₹)		1				
(a) Basic (after Exceptional Items) (₹)						
266						
(b) Diluted (after Exceptional Hama) (#)	4.72		6.75	8.61	21.00	05.5
ecompanying notes to the financial results	4.72		6.75	8.61	21.00	25.82 25.82

ts are below the rounding off norm adopted by the Group.

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GRAPHITE INDIA LIMITED Regd.Office: 31,Chowringhee Road, Kolkata 700 016 Consolidated Segment Reporting

s			Quarter ended		Nine months ended		(₹ in Crore	
N		31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	Year ended 31st March, 2022	
1	SEGMENT REVENUE -	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		
	Graphite and Carbon					(onduited)	(Audited)	
	Others	650	734	824	2,183	2010		
	Total	51	92	56	200	2,018	2,80	
	Less: Inter Segment Revenue	701	826	880	2,383	165	21	
	Revenue from Operations (Refer Note 5)	*	1	*	2,000	2,183	3,02	
		701	825	880	2,382	1	:	
2	SEGMENT RESULTS (before Exceptional Items)				2,002	2,182	3,026	
	Graphite and Carbon							
	Others	71	89	123	229	340		
	Total	7	36	12	59	46	446	
	Less:	78	125	135	288	386	64	
	Finance Costs					300	510	
	Other Un-allocable Expenditure/(Income)(Net)	3	4	2	9	2		
	Profit before Tax, Share of Loss of an Associate and	(14)	(73)	(54)	(47)	3	5	
	Exceptional Items	1		1	(+1)	(183)	(204	
P		89	194	187	326			
	Share of Loss of an Associate (Refer Note 3)	_			320	566	709	
	Profit before Tax and Exceptional Items			(3)	-	(14)	(16	
	Exceptional Items (Refer Note 4)	89	194	184			(
	Profit before Tax	(8)	(45)	104	326	552	693	
		81	149	184	(53)	-		
S	EGMENT ASSETS -			104	273	552	693	
	iraphite and Carbon							
	thers	3,846	3,763	2,779	2.244			
	otal Segment Assets	294	305	259	3,846	2,779	3,179	
U	n-allocated Assets	4,140	4,068	3,038	294	259	266	
	Dtal Assets	2,302	2,449	2,926	4,140	3,038	3,445	
1	500 A35605	6,442	6,517		2,302	2,926	2,854	
S	EGMENT LIABILITIES -		0,017	5,964	6,442	5,964	6,299	
	aphite and Carbon					1		
	hers	467	532					
		23	27	451	467	451	564	
10 r	tal Segment Liabilities Hallocated Liabilities	490	559	28	23	28	22	
		1,025	1,100	479	490	479	586	
10	tal Liabilities	1,515		637	1,025	637	766	
-		1,010	1,659	1,116	1,515	1,116	1,352	



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GRAPHITE INDIA LIMITED Regd.Office: 31, Chowringhee Road, Kolkata 700 016



Notes to the consolidated financial results -

- 1 The above results have been reviewed by the Audit Committee and approved by the Board at their respective meetings held on 8th February, 2023. The Auditors of the Parent Company have carried out a Limited Review of the above financial results for the quarter and nine months ended 31st December, 2022 in terms of
- 2 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in
- On 1st February, 2022, GIBV, a wholly owned subsidiary of the Parent Company had obtained control over General Graphene Corporation (GGC), USA, consequent 3 to which GGC became GIBV's subsidiary from an associate. During the quarter ended 30th June , 2022, GIBV had further invested a sum of USD 2.5 Million (cumulative investment being USD 18.59 Million i.e. stake of 55.315%).
- 4 Weak European economy fuelled by the Russia Ukraine conflict has led to an unprecedented increase in energy and gas costs rendering German electrode operations unviable. The Group has decided to shut down its German graphite electrode production as of now and initiated liquidation of one step down subsidiary (with effect from 1st October, 2022). Exceptional items of Rs. 53 Crores for the nine months ended 31st December, 2022 (Rs 8 Crores for the quarter ended 31st December, 2022 and Rs. 45 Crores for the quarter ended 30th September, 2022) represents provision on account of restructuring costs/social security cost and
- In respect of one subsidiary, fair value loss on investments carried at Fair Value through Profit or Loss (FVTPL) amounting to Rs. 4 crores for the quarter ended 31st 5 December, 2022 is included under 'Other expenses'; however, the net gain on FVTPL Investments amounting to Rs 13 crores for the nine months period ended 31st December, 2022 is included under 'Revenue from operations'.
- 6 During the previous quarter ended 30th September, 2022, the Parent Company had received an Income-tax refund order with certain disallowances for the assessment year 2019-20 for which the Parent Company has preferred an appeal with the appropriate authority.

7 Figures for the previous periods have been regrouped/rearranged wherever necessary, to make them comparable with current period's classification.

By Order of the Board



Date : 8th February, 2023

For Graphite India Limited

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K.K.Bangur Chairman DIN: 00029427