

# CHEMFAB/SEC/2021-2022

The Manager, Listing Department The BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001. October 29, 2021

The Manager, Listing Department National Stock Exchange of India Limited "Exchange Plaza" Bandra - Kurla Complex, Bandra (E) Mumbai - 400 051.

BSE – Security Code: 541269

NSE Symbol: CHEMFAB

Dear Sir/ Madam,

Sub: Un-audited Standalone and Consolidated Financial Results for the period ended September 30, 2021 Ref: Reg. 33(3) of SEBI (LODR) Regulations, 2015, and SEBI CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016 dated May 27, 2016, We hereby confirm that M/s. Deloittee Haskins & Sells LLP, Statutory Auditors of the Company have issued Limited Review Report on the Un-Audited Standalone and Consolidated Financial Results of the company for the period ended September 30, 2021.

We herewith enclosed the Un-Audited Standalone and Consolidated Financial Results of the company for the period ended September 30, 2021 as recommended by the Audit Committee and approved by the Board of Directors.

The Board Meeting commenced at 03:00 P.M and Concluded at 04.30 P.M.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

For CHEMFAB ALKALIS LIMITED

Dr. V. Rajesh Company Secretary







		Chemfab Alka CIN:L24290TN2 fice: Team House, V lo: +91 44 22750323	0 <b>09PLC071563</b> andalur, Chennai 6				
	STATEMENT OF STANDALONE UNAUDITED	EINANCIAL RESU	TS FOR THE OU	ARTER AND SIX N	10NTHS ENDED 30		nt Rs. In Lakhs)
Sl. No.	Particulars	3 Months ended 30/09/2021	Preceding 3 Months ended 30/06/2021	Corresponding 3 months ended 30/09/2020 in the previous year	Year to date figures for current period ended 30/09/2021	Year to date figures for previous period ended 30/09/2020	Previous Year ended 31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income (a) Revenue from Operations (b) Other Income Total Income	5,871.12 38.95 <b>5,910.07</b>	4,704.22 179.13 4,883.35	4,276.74 26.71 4,303.45	10,575.34 218.08 10,793.42	8,315.95 54.76 <b>8,370.71</b>	18,081.13 138.35 <b>18,219.48</b>
2	Expenses (a) Cost of Materials Consumed (b) Purchase of Stock in trade (c) Changes in Inventories of Finished goods and Work-in - Progress (d) Direct Manufacturing Expenses - Power, Fuel & Others	1,149.26 527.11 42.01 2,394.49	724.48 148.73 (119.48) 2,080.50	620.91 408.26 (62.21) 1,819.82	1.873.74 675.84 (77.47) 4,474.99	1,143.19 684.80 (95.40) 3,379.48	2,534.59 1,814.41 (44.48) 7,307.29
*	<ul> <li>(e) Employee Benefits Expense</li> <li>(f) Finance Cost</li> <li>(g) Depreciation and Amortisation Expense</li> <li>(h) Other Expenses</li> </ul>	559.04 32.85 534.16 554.42	452.66 52.22 529.87 573.25	409.25 56.34 494.38 471.86	1,011.70 85.07 1,064.03 1,127.67	860.78 133.39 1,007.81 942.78	1,834.55 245.17 2,022.02 2,294.23
	Total Expenses	5,793.34	4,442.23	4,218.61	10,235.57	8,056.83	18,007.78
3	Profit before Tax (1-2)	116.73	441.12	84.84	557.85	313.88	211.70
4	Tax Expense - Current tax - Deferred tax Total Tax Expense	19.53 14.57 <b>34.10</b>	78.87 55.77 <b>134.6</b> 4	15.19 3.86 <b>19.05</b>	98.39 70.34 <b>168.74</b>	55.10 26.36 <b>81.46</b>	128.42 887.23 1,015.65
5	Net Profit / (Loss) after Tax (3-4)	82.63	306.48	65.79	389.11	232.42	(803.95)
6	Other Comprehensive Income				×.		
	<ul> <li>(a) Items that will not be reclassified to the Statement of Profit and Loss</li> <li>Remeasurement of net defined benefit liability</li> <li>Fair value gain on investments in equity instruments designated as at FVTOCI</li> </ul>	18.33 0.52	18.34 1.06	(4.01) 0.19	36.67 1.58	(8.01) 0.89	73.34 1.68
	<ul> <li>Income tax relating to items that will not be reclassified to profit or loss</li> </ul>	(5.34)	(5.34)	1.16	(10.68)	2.33	(21.36)
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-			×	-
	Total Other Comprehensive Income / (Loss) Net of Tax	13.51	14.06	(2.66)	27.57	(4.79)	53.66
7	Total Comprehensive Income / (Loss) (5+6)	96.14	320.54	63.13	416.69	227.63	(750.29)
8	Patd-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer note 2)	1,406.95	1,406.95	1,399.81	1,406.95	1,399.81	1,406.05
9	Reserves (Other Equity)						25,350.00
10	Earning per Share (Face Value of Rs. 10 per share) (a) Basic (b) Diluted	(not annualised) 0.59 0.58	(not annualised) 2.18 2.16	(not annualised) 0.47 0.47	(not annualised) 2.77 2.74	(not annualised) 1.66 1.66	(5.74) (5.74)

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### Chemfab Alkalis Limited

#### CIN:L24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chennai 600 048.

Phone No: +91 44 22750323 Fax No: +91 44 22750860

NOTES

1 The above Statement of Standalone unaudited financial results were reviewed and recommended by the Audit Committee at its meeting held on 29 October 2021 and approved by the Board of Directors of the Company at their meeting held on that date.

2 During the previous quarter ended 30 June 2021, the Company had allotted 9,000 Equity shares of Rs. 10 each upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2015". Consequently, the paid up share capital of the Company had increased from Rs. 1,406.05 Lakhs to Rs. 1,406.95 Lakhs during the previous quarter ended 30 June 2021."

Pursuant to the Chemfab Alkalis Employee Stock Option Scheme 2020 (CASEOS - 2020) the Nomination and Remuneration Committee of the Company has granted 322,000 options to its eligible employees, during the previous year ended 31 March 2021.

3 The Company has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

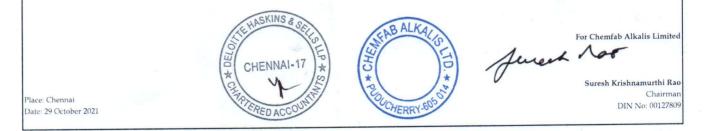
(Amount Rs. In Lakhs)

SI. No.	Particulars	3 Months ended 30/09/2021	Preceding 3 Months ended 30/06/2021	Corresponding 3 months ended 30/09/2020 in the previous year	Year to date figures for current period ended 30/09/2021	Year to date figures for previous period ended 30/09/2020	Previous Year ended 31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Segment Revenue						
	a) Chemicals and related Products	4,746.17	3,795.34	3,274.28	8,541.51	6,214.71	13,411.73
T	b) PVC-O Pipes	1,124.95	908.88	1,002.46	2,033.83	2,101.24	4,671.31
		5,871.12	4,704.22	4,276.74	10,575.34	8,315.95	18,083.04
	Less: Inter Segment Revenue	-	-	-	-	-	(1.91)
	Net Segment Revenue	5,871.12	4,704.22	4,276.74	10,575.34	8,315.95	18,081.13
	Segment Result before tax						
	a) Chemicals and related Products	288.40	261.50	89.83	549.90	192.34	5.51
	b) PVC-O Pipes	(177.77)	52.71	24.64	(125.06)	200.17	313.01
	Total	110.63	314.21	114.47	424.84	392.51	318.52
II	Less: Inter Segment Result		-	-		-	-
	Less: Finance Cost	(32.85)	(52.22)	(56.34)	(85.07)	(133.39)	(245.17)
	Add: Other Income	38.95	179.13	26.71	218.08	54.76	138.35
	Total Profit Before Tax	116.73	441.12	84.84	557.85	313.88	211.70
	Segment Assets:				1		
	a) Chemicals and related Products	18,370.71	18,231.67	19,140.76	18,370.71	19,140.76	17,872.84
	b) PVC-O Pipes	7,749.31	7,898.47	8,383.01	7,749.31	8,383.01	8,138.85
Ш	Total Segment Assets	26,120.02	. 26,130.14	27,523.77	26,120.02	27,523.77	26,011.69
	Add: Unallocable assets	6,925.18	6,421.92	6,974.06	6,925.18	6,974.06	7,497.05
	Total Assets	33,045.20	32,552.06	34,497.83	33,045.20	34,497.83	33,508.74
	Segment Liabilities:						
	a) Chemicals and related Products	2,913.09	2,529.74	2,621.27	2,913.09	2,621.27	2,622.95
	b) PVC-O Pipes	721.45	498.64	624.70	721.45	624.70	928.85
IV	Total Segment Liabilities	3,634.54	3,028.38	3,245.97	3,634.54	3,245.97	3,551.80
	Add: Unallocable liabilities	2,181.31	2,418.82	3,586.40	2,181.31	3,586.40	3,200.89
	Total Liabilities	5,815.85	5,447.20	6,832.37	5,815.85	6,832.37	6,752.69

4 The Board of Directors of the Company at their meeting held on 31 March 2021 and the shareholders of the Company at their Annual General Meeting held on 04 August 2021, have authorised sale of the Ongole Plant and directed the management to assess the market value and identify prospective buyers. Accordingly the assets of Ongole Plant has been considered as "Asset Held for Sale" and the Gompany has assessed and concluded that no further adjustments are required to the carrying value as at 30 September 2021.

5 During the year ended 31 March 2020, the Company had incorporated a wholly owned subsidiary, Chemfab Alkalis Karaikal Limited (CAKL) which is yet to commence operations.

- 6 The Company has taken into account potential impacts of COVID-19 in the preparation of the standalone unaudited financial results. Based on the information currently available, there is no material impact on carrying amounts of assets held for sale, inventories, trade and other receivables, investments and other financial assets though management continues to monitor changes in future economic conditions.
- 7 There are no material adjustments made in the results for the quarter ended 30 September 2021 which pertain to earlier periods.
- 8 The Statement of Standalone Assets and Liabilities as at 30 September 2021 and the Statement of Standalone Cash Flows are provided as annexures to this Statement.



# Chemfab Alkalis Limited

CIN:L24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chennai 600 048.

Particulars         As at Previous Vier rec 30(9)(9001)         As at Previous Vier rec 30(9)           (a) Poperty Fan and Equipson (a) Poperty Fan and Equipson (b) Prestruents         19226.3)         19226.3)         19226.3)           (b) Poperty Fan and Equipson (c) Poperty Fan and Equipson (c) Poperty Fan and Equipson (c) Prestruents         1820.00         981.00           (c) Prestruents         1826.01         880.00         981.00           (c) Prestruents         1820.01         981.00         981.00           (c) Prestruent Assets         25.079.32         25.979.32         25.979.32           (c) Prestruent Assets         25.979.32         25.979.00         1.979.50         1.999.50           (c) Prestruent Assets         25.977	STATEMENT OF STANDALONE ASSETS AND LIABILITI	ES (Refer Note 8)	I (America Do In Lakho
Unsattled         Audited           1. ASSETS         Unsattled         Audited           10. Pose current statet.         19.25.33         19.27           60. Popenty Tatal and supported         19.25.33         19.27           60. Popenty Tatal and Supported         19.25.33         19.27           60. Popenty Tatal and Supported         19.27.3         20.25.33           60. Popenty Tatal and Supported         19.27.3         20.25.33           60. Popenty Tatal Assets         11.38         33           60. Other Assets         11.38         33           60. Other Assets         11.38         33           60. Other Assets         23.373.32         23.99           75.43.0         23.373.32         23.99           75.43.0         23.373.32         23.99           75.43.0         23.373.32         23.99           75.43.0         23.373.32         23.99           75.43.0         23.373.32         23.99           75.43.0         23.373.32         23.99           75.43.0         23.373.32         23.99           75.43.0         23.373.32         23.99           75.43.0         23.37.37         23.99           75.43.0         23.	Particulars	ended	(Amount Rs. In Lakhs As at Previous Year ended 31/03/2021
A SASTS (1) Non-current sates (1) Property War and Equipments (1) Property Hand Hamiltons (1) Property War and Hamiltons (1) Property War and Hamiltons (1) Property Hamilton Hamiltons (2) Property Hamilton Hamiltons (2) Pro			Audited
(1) Non-current adds		Chaudheu	Autheu
(a) Property Plant and Equipment:       19:22.53       19:727         (b) Right of Use Assets       14:57       33.33         (c) Capital work-in-progres       14:57       33.33         (c) Pranaccial Assets       11:88       15         (c) Pranaccial Assets       11:88       33         (c) Deferred Tax Assets (Net)       44:85       33         (c) Deferred Tax Assets (Net)       44:85       33         (c) Deferred Tax Assets (Net)       44:97       33.33         (c) Deferred Tax Assets (Net)       25:379.32       25:99:1         (c) Increating Assets       37.97.33       44.225         (c) Increating Assets       37.97.33       44.225         (c) Increating Assets       37.97.33       44.255         (c) Increating Assets       37.97.23       25.99.25         (c) Increating Assets       37.97.25       38.97.97         (c) Other Taxical Assets       37.97.25       39.97.97         (c) Other Taxical Assets       77.92       39.97.97.25         (c) Other Assets       37.97.25       39.97.97.25         (c) Other Assets       37.97.25       39.97.97.25         (c) Other Assets       77.97.25       39.97.97.25         (c) Other Assets       77.97.25	ASSETS		
(b) Regind Use Asses         442.50         688           (c) Capital web, inspace         113.8         15           (c) Capital web, inspace         113.8         15           (c) Financial Asses         80.0.0         90.0           (c) Obers         40.0         90.0           (c) Obers         10.0         40.0           (c) Incenters         10.0         90.0           (c) Incenters         10.0         10.0           (c) Incenters         10.0         10.0           (c) Incenters         10.0         10.0           (c) Incentes         10.0         10.0			
(1) Capabi work-in-progres       155.71       333         (a) Intrangible Assets       155.71       333         (b) Internition (Refer Note 5)       48.65       3.8         (c) Directing (Refer Note 5)       48.65       3.8         (c) Directing (Refer Note 5)       48.65       3.8         (c) Directing Assets (Not)       41.77.34       42.27         (c) Directing Assets (Not)       41.77.34       42.28         (c) Directing Assets (Not)       3.309.2       3.8         (c) Directing Assets (Not)       3.309.2       3.8         (c) Directing Assets (Not)       3.136.1       2.92.9         (c) Directing Assets (Not)       3.139.51       0.234.2         (c) Directing Assets       7.739.0       2.34.2         (c) Directing Assets       7.752.9       0.77.2         (c) Ober Current Assets       7.752.9       0.77.2         (d) Dave Linde Graph Dave Current Assets <t< td=""><td></td><td></td><td>19,747.50</td></t<>			19,747.50
(i) Financial Asset         11.88         11.88           (i) Financial Assets         43.00         680.00           (i) Ober Financial Assets         43.00         680.00           (i) Ober Financial Assets         33.34.61         22.02           (i) Deter Tina Casta Assets (Net)         63.20         38.8         41.97.33         42.22           (i) Deterred Tas Assets (Net)         25.379.32         25.979.32         25.979.01           2 (Lurent assets         25.379.32         25.979.01         22.327.32         25.979.01           (i) Incentered assets         25.379.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.32         25.979.01         22.327.37         3.045.20         3.33.988.77         3.045.20         3.33.988.77         3.045.20         3.33.988.77         3.045.20         3.33.988.77         3.046.97         3.0			438.17 332.27
(a) Invisitions         800.00         980.00           (b) Colors         800.00         800.00           (c) Colors         1.430         3.3           (c) Debred Tax Asset (Net)         3.477.31         4.225           (c) Debred Tax Asset (Net)         3.072         2.5592           2 Current Assets         2.579.32         2.5592           2 Current Assets         2.579.32         2.5592           2 Current Assets         3.072.3         3.072.3           (c) Investmets         3.072.3         3.072.3           (c) Investmets         3.072.3         3.052.3           (c) Investmets         3.072.3         3.052.3           (c) Other Current Assets         3.072.3         3.052.3           (c) Other Current Assets         3.072.3         4.072.3           (c) Other Current Assets         3.032.2         3.3388.3           (c) Other Current Assets         3.040.520         3.3398.3           (c) Other Current Assets         3.040.520         3.3398.3           (c) Current Asset			15.31
· Subsidiary (lefer Note 5)         8000         800           · Obbers         8455         3           · (i) Obber Financial Assets         1343.0         227           · (i) Dober Tax Assets (Net)         4.197.3         4.237           · (i) Dober Tax Assets (Net)         4.197.3         4.237           · (i) Dober Tax Assets (Net)         4.197.3         4.237           · (i) Dober Tax Assets (Net)         5.597.92         2.5997           · (i) Inventions         9.790         2.242           · (i) Inventions         1.199.61         9.237           · (i) Inventions         9.790         2.242           · (i) Inventions         9.790         2.242           · (i) Inventions         9.790         2.242           · (i) Inventions         9.790         2.342           · (i) Ober Taxacial Assets         9.770         2.342           · (i) Ober Taxacial Assets         9.775.3         4.37           · (i) Ober Taxacial Assets         7.78.3         4.07           · (i) Ober Taxacial Assets         7.78.3         4.07           · Ober Taxacial Assets         7.78.3         4.07           · Ober Taxacial Assets         7.78.3         4.07           · Ober Taxacial Assets			
- Other         4.45         3           (1) Non Current Tax Assets (Net)         1.48.1         227           (1) Non Current Tax Assets (Net)         4.407.3         4.407.3           (1) Der Non-Current Assets         23.99.2         25.992           (2) Orient Tax Assets (Net)         23.99.2         25.992           (1) Non-Current Assets         23.99.2         25.992           (2) Orient Tax Assets         23.99.2         25.992           (1) Investments         1.19.961         92.5           (1) Investments         1.19.961         23.23           (1) Investments         1.19.961         23.23           (1) Investments         1.29.3         1.1           (1) Investments         1.29.3         3.00.9           (1) Investments         1.29.3         3.00.9           (1) Orient Current Assets         7.83.3         0.00           (2) Other Current Assets         7.83.3         0.00           (2) Other Current Assets         7.84.8         7.24.24           (3) Due Tay Internet Assets         7.24.23.3         3.39.88           (2) Other Sale (Refer Note 4)         1.11.21.1         1.11.21           Tat I Current Assets         7.24.24.20         2.5.50.0		· · · · · · · · · · · · · · · · · · ·	800.00
0) Other Financial Assets         134.61         237           0) Deferrad Tax Assets (Net)         43.33         38.32           10) Other material Assets         23.07         42.27           10) Other material Assets         23.07         42.27           10) Other Material Assets         23.07         42.27           10) Other Material Assets         23.07         25.07           21 Current Assets         25.079.32         25.07           10) Trade Receivables         57.00         2.242           10) Trade Receivables         57.00         2.242           10) Trade Receivables         13.075         3.37           10) Other Material Assets         78.73         3.097           10) Other Material Assets         78.73         9.07           10) Other Material Assets         78.73         9.07           10) Other Material Assets         30.05.20         30.05.20           10 Current Assets         30.05.20         30.05.20			3.26
(a) Deternol Tax Assets (Nei)4.197.344.225(b) Other Non Current Assets3509238Total Non-Current Assets25.579.3225891(c) Inventories1.189.61028(d) Fine-tati Assets1.189.61028(e) Non-Current Assets1.189.61028(f) Tada Receivables1.189.61028(f) Carrent Assets1.189.61028(f) Carrent Assets1.189.61028(f) Carrent Assets1.189.61028(f) Other Current Assets0.772.210.171(f) Other Current Assets7.752.31007(f) Other Current Assets7.752.31007(f) Other Current Assets7.752.31007Total Current Assets7.755.387.754.31(f) Other Current Assets7.755.390.77Total Current Assets7.755.390.77Total Current Assets7.755.300.77(h) Other Equity27.229.3326.578Total Current Labilities1.480.591.440.59(h) Other Equity27.229.3326.578Total Asset Financial Labilities0.00055(h) Other Non-Current Liabilities0.00055(h) Other Non-Current Liabilities0.00015Total Asset Labilities1.120.402.242(h) Provisions1.120.402.242(h) Provisions1.120.402.242(h) Other Current Liabilities1.120.402.242(h) Provisions1.120.402.242(h) Ot			237.17
(i) Other Non-Current Asses       330.02       88         Total Non-Current Assets       350.02       88         (2) Current assets       1.189.61       928         (a) Investments       1.189.61       928         (b) Financial Assets       577.90       2.342         (c) There there the investments       1.189.61       928         (c) Other Entrancial Assets       577.90       2.342         (c) Other Entrancial Assets       577.92       288         (c) Other Entrancial Assets       6.553.77       6.402         (c) Other Current Assets       7.762.3       977.92         Fort LASSETS       33.045.20       33.045.20         Asset Heid for Sale (Refer Note 4)       1.112.11       1.112.11         Total LASSETS       33.045.20       33.045.20         Fort LASSETS       33.045.20       33.045.20         (b) Dher Faquity       27.229.35       26.578         (c) Equity Share Capital (Refer Nore 2)       1.400.95       1.400.95         (d) Dher Faquity       27.229.35       25.522.40       23.590.         (e) Other Share Capital (Refer Nore 2)       1.400.95       31.40       34.47         (f) Dher Faquity       27.229.35       26.578       22.37       6.57.57	(f) Non Current Tax Assets (Net)		38.75
Jak Non-Current Asets     25,579,32     25,991       2) Current asets     1,189,61     028       (a) Investments     1,189,61     028       (b) Financial Asets     1,25,291     1       (c) Control Asets     2,775,23     2,379,27       (c) Other Current Asets     1,25,291     1       (c) Other Current Asets     2,775,23     3,979       (c) Other Current Asets     7,78,23     9,979       (c) Other Current Asets     7,665,58     7,514       (c) Other Current Asets     7,665,58     7,514       (c) Other Current Asets     7,665,58     7,545       (c) Other Current Asets     7,665,58     7,545       (c) Other Current Liabilities     2,852,62     2,535,55       (c) Other Surent Liabilities     2,852,62     2,537,93       (c) Other Current Liabilities     3,1065,20     2,336,85       (c) Other Current Liabilities     3,102,00     2,357,93       (c) Other Current Liabilities     1,22,91     1,112,11       (c) Other Current Liabilities     1,22,91     1,210,91       (c) Other Current Liabilities     1,22,91 <t< td=""><td></td><td></td><td>4,278.37</td></t<>			4,278.37
(2) Current sasts       1.139 61       928         (a) Investments       1.139 61       928         (b) Financial Assets       597.60       2.342         (c) Total Receivable       1.139 61       928         (c) Total Receivable       1.139 61       928         (c) Total Receivable       1.139 61       928         (c) Other Current Assets       977.60       2.342         (c) Other Current Assets       7752       2.358         (c) Other Current Assets       775.58       7.357         Total Carrent Assets       776.588       7.354         Total Carrent Assets       7.655.88       7.354         (c) Other Current Assets       7.655.88       7.354         Total Equity       27.223.33       2.6578         (c) Other Equit (Refer Noter 2)       1.466.95       1.466.95         (c) Other Equit (Refer Noter 2)       2.452.90       2.3590         (c) Other Equit (Refer Noter 2)       2.552.90       2.559         (c) Other Equit (Refer Noter 2)       2.552.90       2.559         (c) Other Equit (Refer Noter 2)       1.466.95       1.466.95         (c) Other Equit (Refer Noter 2)       1.466.95       1.466.95         (c) Other Equit (Refer Noter 2)       1.466.95 <td>(h) Other Non-Current Assets</td> <td>350.92</td> <td>83.14</td>	(h) Other Non-Current Assets	350.92	83.14
(2) Current sasts       1.139 61       928         (a) Investments       1.139 61       928         (b) Financial Assets       597.60       2.342         (c) Total Receivable       1.139 61       928         (c) Total Receivable       1.139 61       928         (c) Total Receivable       1.139 61       928         (c) Other Current Assets       977.60       2.342         (c) Other Current Assets       7752       2.358         (c) Other Current Assets       775.58       7.357         Total Carrent Assets       776.588       7.354         Total Carrent Assets       7.655.88       7.354         (c) Other Current Assets       7.655.88       7.354         Total Equity       27.223.33       2.6578         (c) Other Equit (Refer Noter 2)       1.466.95       1.466.95         (c) Other Equit (Refer Noter 2)       2.452.90       2.3590         (c) Other Equit (Refer Noter 2)       2.552.90       2.559         (c) Other Equit (Refer Noter 2)       2.552.90       2.559         (c) Other Equit (Refer Noter 2)       1.466.95       1.466.95         (c) Other Equit (Refer Noter 2)       1.466.95       1.466.95         (c) Other Equit (Refer Noter 2)       1.466.95 <td>Total Non-Current Assets</td> <td>25.379.32</td> <td>25,993.9</td>	Total Non-Current Assets	25.379.32	25,993.9
(a) Investments1.139.61928(b) Financial Asets597.602.32(c) Tancal Asets597.602.32(c) Char Recivables1.252.911.(c) Other Financial Asets477.722.88(c) Other Current Asets637.55437(c) Other Current Asets7.742907Total Current Asets7.745.20907Total Current Asets7.745.20907Total Current Asets7.745.20907Total Current Asets7.745.2033.045.201) Equity1.112.111.112.11(c) Other Financial (Refer Note 4)1.112.111.112.11Total Current Asets7.465.887.514(c) Other Financial (Refer Note 2)1.406.951.406.95(c) Other Financial Labitities2.522.202.5350Total Equity2.7223.332.6578(c) Other Financial Labitities9090(c) Other Financial Labitities91.9202.457.92(c) Other Financial Labitities91.9202.457.92(c) Other Financial Labitities91.9202.457.92(c) Other Financial Labitities91.9202.457.92(c) Other Financial Labitities1.271.167.444.97(d) Other Financial Labitities1.271.167.444.97(e) Other Financial Labitities1.271.167.444.97(f) Other Financial Labitities1.271.167.444.97(f) Other Financial Labitities1.271.167.444.97(f) Other Financial Labitities1.271.16			
(b) Financial Assets         597.60           (c) Totak Receivables         1.139.55           (c) Totak Receivables         1.139.55           (c) Other Current Assets         1.139.55           (c) Other Current Assets         6.37.75           (c) Other Current Assets         7.78.23           (c) Other Current Assets         7.78.23           (c) Other Current Assets         7.78.23           (c) Other Current Assets         7.465.88           (c) Other Current Assets         7.465.88           (c) Other Current Assets         7.465.88           (c) Other Financial Assets         7.465.88           (c) Other Current Capital (Rifer Note 2)         1.406           (c) Other Current Capital (Rifer Note 2)         1.406           (c) Other Current Liabilitities         8.63.88         2.237.0	2) Current assets		
(i) Investments         97.60         2.342           (ii) Take Receivables         1,139.95         1,159.95           (iii) Cash and Cash Equivalents         7.72         2.88           (iv) Doker Financial Assets         6.553.77         6.402           (iv) Coller Financial Assets         6.553.77         6.402           Asset Held for Sale (Refer Note 4)         1.112.11         1.112.11           Total Current Assets         7.665.88         7.514           Total LassETS         33,045.20         33,568.           L PQUTY AND LIABILITIES         33,045.20         33,568.           (i) Doker Financial Labilities         25,522.40         25,524.00           (ii) Obber Figurity         7.229.35         26,676           (iii) Obber Figurity         7.229.35         26,676           (i) Down Figurity         7.229.35         26,756           (i) Obber Figurity         7.229.35         26,756           (i) Obber Figurity         7.229.35         26,756           (ii) Obber Figurity         7.229.35         26,756           (i) Figurity         7.229.35         26,756           (i) Obber Figurity         7.229.35         26,756           (i) Obber Figurity         7.229.35         26,756		1,189.61	928.86
11) Tade Recivables         1.619.95         1.516           (ii) Cash Al Cash Equivalents         1.252.91         1.           (iv) Bank Balances other than (iii) above         47.92         2.88           (i) Other Current Assets         65.755         64.37           (ii) Coher Current Assets         7.82.31         907           Asset Held for Sale (Refer Note 4)         1.112.11         1.112.11           Total Current Assets         7.66.558         7.514           Total Current Labilities         1.406.95         1.406.95           (b) Other Equity         2.52.240         2.5350           Total Equity         2.52.240         2.5350           (b) Other Equity         2.72.935         2.62.756           (c) Financial Labilities         60.09         55           (i) Financial Labilities         60.09         55           (i) Darse Liabilities         1.12.04         2.644           (i) Provisions         1.20.44         2.645           (i) Other Non-Current Labilities         1.20.45         2.55		507 (0)	2 2 4 2 71
(iii) Cash and Cash Equivalents       1.22.91       1         (iv) Bark Balances other than (iii) above       4.77.92       2.688         (iv) Other Financial Assets       6.73.57       4.6402         Asset Held for Sale (Refer Note 4)       1.112.11       1.112.11       1.112.11         Total Current Assets       7.465.58       7.754.23       907         TOTAL ASSETS       33.045.20       33.5485.         L EQUITY AND LIABILITIES       33.045.20       33.5485.         (i) Other Financial Liabilities       1.406.95       1.406.95         (ii) Other Financial Liabilities       25.82.40       25.350.         (iii) Other Financial Liabilities       863.88       2.337.         (i) Other Financial Liabilities       863.88       2.337.         (ii) Other Financial Liabilities       60.99       35.68.         (i) Other Financial Liabilities       60.99       35.68.         (ii) Other Financial Liabilities       61.97       61.97.97.97.97.97.97.97.97.97.97.97.97.97.			2,342.71
(iv) Bank Balances other than (iii) above         47.92         388           (iv) Other Financial Assets         637.35         4327           7.88.30         907         6.533.77         6.633.77           Asset Held for Sale (Refer Note 4)         1.112.11         1.112.11         1.112.11           Total Current Assets         7.665.58         7.543         3.506           Total Current Assets         7.665.58         7.544           Total Current Assets         7.665.58         7.544           Total Current Assets         7.665.58         7.544           (i) Equity NAD LIABILITTES         1.446.95         1.446.95           (i) Equity Share Capital (Refer Note 2)         1.446.95         1.446.95           (i) Dother Equity         27.223.5         26.756           (ii) Lasset Liabilities         60.99         55.           (iii) Cher Nont-Current Liabilities         60.99         55.           (iii) Cher Nont-Current Liabilities         1.12.004         26.84           (iii) Cher Nont-Current Liabilities         1.271.16         7.446.           (i) Financial Liabilities         1.271.16         7.446.           (ii) Dates Liabilities         1.271.16         7.446.           (iii) Cher Nont-Current Liabilities			1.49
(c) Other Current Assets         778.23         997.7           Asset Held for Sale (Refer Note 4)         1.112.11         1.112.11           Total Current Assets         7655.88         7.251.8           TOTAL ASSETS         33,045.20         33,508           L EQUITY AND LLABILITIES         33,045.20         33,508           L EQUITY AND LLABILITIES         1.406.95         1.406.95           (i) Equity         1.406.95         1.406.95         1.406.95           (i) Der Equity         1.406.95         1.406.95         1.406.95           (i) Der Equity         27.223.35         26.756         25.52.40         25.52.40           (ii) Der Equity         27.223.35         26.756         26.756         26.756           (ii) Der Equity         27.223.35         26.756         26.756         26.756           (ii) Der Equity         2.406.95         1.406.95         1.406.95         2.406.95         25.52.40         25.52.40         25.52.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.552.40         25.			268.43
Asset Held for Sale (Refer Note 4)         6.553.77         6.402           Asset Held for Sale (Refer Note 4)         1.112.11         1.112.11           Total Current Assets         7,665.88         7,514           TOTAL ASSETS         33,045.20         33,598           L EQUITY AND LIABILITIES         1.406.95         1.406.95           (1) Equity         1.406.95         1.406.95         1.406.95           (a) Equity Share Capital (Refer Note 2)         1.406.95         1.406.95         1.406.95           (b) Other Equity         27,229.38         26,756         25,502.40         25,502.40           (a) Financial Liabilities         863.88         2.337         1.012.11         31.10         43.110         <			437.69
Asset Held for Sale (Refer Note 4)         1.112.11         1.112.11           Total Current Assets         7.465.88         7.214           TOTAL ASSETS         33,045.20         33,508           L EQUITY AND LIABILITIES         1.446.95         1.446.95           (1) Equity         1.446.95         1.446.95         1.446.95           (1) Equity         2.5,522.40         2.5,350           Total Equity         2.5,222.40         2.5,350           Total Equity         2.7,229.35         26,756           (a) Encortent liabilities         8.3,88         2.3,370           (a) Encortent Liabilities         3.3,10         4.44.97           (b) Orbor Encortent Liabilities         8.3,88         2.3,370           (a) Encortent Liabilities         3.1,20.04         2.64.97           (b) Orbor Encortent Liabilities         1.00.00         115           Total Contract Liabilities         3.1,20.04         2.64.97           (b) Provisions         1.2,71.16         7.44           (c) Orbor Encortent Liabilities         1.2,71.16         7.44           (b) Drovisions         1.2,71.16         7.44           (c) Orbor Encortent Liabilities         1.65.19         1.99.25           (b) Orbor Encortent Liabilities	(c) Other Current Assets		907.18
Total Current Assets     7,465.88     7,514       TOTAL ASSETS     33,045.20     33,508       L EQUITY AND LIABILITIES     1,406.95     1,406.       (a) Equity     25,822.40     25,350.       Total Equity     27,229.35     26,756       (b) Other Equity     27,229.35     26,756       (c) Concurrent liabilities     863.88     2.337.       (i) Equity Interpretation of the Equity     27,229.35     26,756       (a) Financial Liabilities     863.88     2.337.       (i) Done-Financial Liabilities     863.88     2.337.       (ii) Incarcular Liabilities     863.88     2.337.       (ii) Incarcular Liabilities     60.09     55.       (iii) Other Financial Liabilities     100.00     115.       Total Aon-Current Liabilities     1,120.04     2,614       (ii) Incarcul Liabilities     1,120.04     2,614       (ii) Incarcul Liabilities     1,120.04     2,614       (iii) Trade Payables     1,220.04     2,613       (iii) Trade Payables     1,220.04     2,815       (i) Other Trancel Liabilities     2,80.01     2,815       (ii) Other Trancel Liabilities     2,80.01     2,815       (iii) Other Trancel Liabilities     2,80.01     2,815       (i) Other Trancel Liabilities     2,80.01 </td <td></td> <td>6,553.77</td> <td>6,402.69</td>		6,553.77	6,402.69
Total Current Assets         7,465.88         7,514           TOTAL ASSETS         33,045.20         33,508           L EQUITY AND LIABILITIES         1,406.95         1,406.           (a) Equity Share Capital (Refer Note 2)         1,406.95         1,406.           (b) Other Equity         25,822.40         25,350           Total Labilities         27,229.35         20,756           (a) Financial Labilities         863.88         2,337, 10) Losse Labilities         863.88         2,337, 11,0           (a) Enancial Labilities         66,009         56, 100,000         115, 100,000         115, 100,000 <td>Asset Held for Sale (Refer Note 4)</td> <td>1,112.11</td> <td>1,112.11</td>	Asset Held for Sale (Refer Note 4)	1,112.11	1,112.11
TOTAL ASSETS     33,045.20     33,508       L EQUITY AND LIABILITIES     33,045.20     33,508       (1) Equity     (a) Equity Store Capital (Refer Note 2)     1,406.95     1,406.       (b) Other Equity     27,229.35     26,756       Total Equity     27,229.35     26,756       (a) Financial Liabilities     863.88     2.337, 31.10     43.       (i) Other Financial Liabilities     66.397     66.       (ii) Other Financial Liabilities     60.09     56.       (ii) Other Financial Liabilities     1,120.04     2.643       (iii) Other Financial Liabilities     1,120.04     2.643       (iii) Other Financial Liabilities     1,120.04     2.643       (b) Provisions     1,120.04     2.643       (iii) Cate Liabilities     1,120.04     2.643       (iii) Cate Liabilities     1,120.04     2.643       (iii) Cate Liabilities     1,120.04     2.643       (iii) Trade Payables     1,271.16     7.44       (iii) Trade Payables     1,272.70     255.       (b) Provisions     1,272.70     255.       (c) Current Liabilities     1,435.69     5.722.       (i) Other Trancial Liabilities     1,435.69     5.722.       (iii) Other Financial Liabilities     1,466.43     1.64.       (iii)		7 665 99	7 514 80
L EQUITY AND LIABILITIES  I. EQUITY AND LIABILITY EXPLANTS I. EXPL	Total Current Assets	7,005.88	7,514.00
(1) Equity1.406.951.406.95(2) Other Equity27,229,3526,556Total Equity27,229,3526,556(2) Non-current liabilities863.882.337,(1) Lasse Liabilities863.882.337,(1) Lasse Liabilities31.1043,(1) Other Financial Liabilities60.0956,(2) Other Non-Current Liabilities60.0956,(2) Other Non-Current Liabilities100.00115,Total Non-Current Liabilities1,120.042,614(1) Lasse Liabilities1,220.042,614(1) Lasse Liabilities1,220.042,614(1) Current Liabilities1,220.042,614(1) Lasse Liabilities1,220.042,614(1) Current Liabilities1,220.042,614(2) Current Tax Liabilities1,220.042,614(2) Current Tax Liabilities1,220.042,614(2) Other Current Liabilities1,220.042,614(2) Other Current Liabilities1,220.042,614(2) Other Current Liabilities1,611,99(3) Curre	TOTAL ASSETS	33,045.20	33,508.74
(1) Equity1.406.951.406.95(2) Other Equity27,229,3526,556Total Equity27,229,3526,556(2) Non-current liabilities863.882.337,(1) Lasse Liabilities863.882.337,(1) Lasse Liabilities31.1043,(1) Other Financial Liabilities60.0956,(2) Other Non-Current Liabilities60.0956,(2) Other Non-Current Liabilities100.00115,Total Non-Current Liabilities1,120.042,614(1) Lasse Liabilities1,220.042,614(1) Lasse Liabilities1,220.042,614(1) Current Liabilities1,220.042,614(1) Lasse Liabilities1,220.042,614(1) Current Liabilities1,220.042,614(2) Current Tax Liabilities1,220.042,614(2) Current Tax Liabilities1,220.042,614(2) Other Current Liabilities1,220.042,614(2) Other Current Liabilities1,220.042,614(2) Other Current Liabilities1,611,99(3) Curre	. EQUITY AND LIABILITIES		
(a) Equity Share Capital (Refer Note 2)1.406, 951.406, 95(b) Other Equity25,822.4025,3360, 25,3			
(i) play function from the function25,822.4025,350.Total Equity27,229.3326,756(a) Financial Liabilities863.882,337.(i) Borrowings863.882,337.(ii) Cher Financial Liabilities863.882,337.(iii) Cher Financial Liabilities64.97661.(b) Provisions60.0956.(c) Other Non-Current Liabilities100.00115.Total Non-Current Liabilities11,20.042,614(i) Lass Liabilities100.00115.(i) Darrowings1,271.167,44.(ii) Lass Liabilities28.0128.01(iii) Charding dues of micro enterprises and small enterprises46.3316 Total Outstanding dues of creditors other than micro enterprises and small enterprises1,949.851,792.(iii) Current Tax Liabilities272.70225.227.70(i) Other Current Liabilities24,699552.15.61(iii) Other Strancial Liabilities24,699552.1.792.(iii) Crade Tayables1,272.0125.55.6,752.(iii) Current Tax Liabilities (Net)766.46647.766.46(iii) Other Current Liabilities31.044.138.(iii) Current Liabilities33.045.2033.508.Total Current Liabilities33.045.2033.508.Total Liabilities33.045.2033.508.		7 100 05	1.406.05
(b) Constraining       27,229,35       26,756         (c) Non-current liabilities       27,229,35       26,756         (c) Non-current liabilities       863,88       2,337, 31,10       43, 43,10       43, 44,97       61, 60,09       56, 60,09       56, 60,09       56, 60,09       56, 60,09       56, 100,00       115, 100,00       115, 100,00       115, 100,00       115, 115,00,00       27,229,35       28,076,00,00       115, 60,09       56, 60,09       56, 60,09       56, 60,09       56, 60,09       56, 60,09       56, 60,00       115, 100,00       115, 115,00,00       115, 115,00,00       115, 115,00,00       115, 115,00,00       115, 115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       115,00,00       12,00,00			
(2) Non-current liabilities       863.88       2.337.         (a) Financial Liabilities       863.88       2.337.         (ii) Borrowings       863.88       2.337.         (iii) Lease Liabilities       64.97       61.         (b) Provisions       60.09       56.         (c) Other Non-Current Liabilities       100.00       115.         Total Non-Current Liabilities       1,120.04       2,614         (ii) Lease Liabilities       1,271.16       744.         (ii) Lease Liabilities       28.01       28.01         (iii) Trade Payables       1,271.16       744.         (iii) Lease Liabilities       28.01       28.01         (iv) Uher Financial Liabilities       28.01       28.01         (iv) Other Current Liabilities       29.94.85       1.792.         (j) Other Current Liabilities       15.61       99.85         (j) Other Current Liabilities       315.61       99.85         (j) Other Current Liabilities       4.695.81       4.138.         Total Current Liabilities <td< td=""><td>(b) Other Equity</td><td>25,022.40</td><td>20,000.00</td></td<>	(b) Other Equity	25,022.40	20,000.00
(a) Financial Liabilities863.882.337(i) Borrowings863.882.337(ii) Other Financial Liabilities64.97661(b) Provisions60.0956.(c) Other Non-Current Liabilities100.00115Total Non-Current Liabilities1,120.042,614(i) Borrowings1,271.16744.(ii) Lease Liabilities28.0128.01(ii) Lease Liabilities28.0128.01(iii) Case Liabilities28.0128.01(iv) Other Financial Liabilities24.559552.(iv) Other Financial Liabilities15.6199.(iv) Other Current Liabilities15.6199.(id) Other Current Liabilities4.695.814.138Total Current Liabilities4.695.814.138Total Current Liabilities5.815.856.752.Total Current Liabilities33.045.2033.508.Total Liabilities33.045.2033.508.	Total Equity	27,229.35	26,756.0
(a) Financial Liabilities863.882.337(i) Borrowings863.882.337(ii) Other Financial Liabilities64.97661(b) Provisions60.0956.(c) Other Non-Current Liabilities100.00115Total Non-Current Liabilities1,120.042,614(i) Borrowings1,271.16744.(ii) Lease Liabilities28.0128.01(ii) Lease Liabilities28.0128.01(iii) Case Liabilities28.0128.01(iv) Other Financial Liabilities24.559552.(iv) Other Financial Liabilities15.6199.(iv) Other Current Liabilities15.6199.(id) Other Current Liabilities4.695.814.138Total Current Liabilities4.695.814.138Total Current Liabilities5.815.856.752.Total Current Liabilities33.045.2033.508.Total Liabilities33.045.2033.508.			
(i) Borrowings863.882.337.(ii) Lease Liabilities31.1043.(iii) Other Financial Liabilities66.0956.(c) Other Non-Current Liabilities100.00115.Total Non-Current Liabilities1,120.042,614(ii) Borrowings1,221.16744.(ii) Borrowings28.0128.01(iii) Trade Payables1,271.16744.(iv) Other Financial Liabilities28.0128.01(iv) Other Financial Liabilities28.0128.01(iv) Other Financial Liabilities28.0128.01(iv) Other Financial Liabilities29.0128.01(iv) Other Financial Liabilities27.270225.(iv) Other Financial Liabilities345.69552.(iv) Other Current Liabilities272.70225.(iv) Other Current Liabilities345.69552.(it) Current Liabilities345.69552.(it) Other Current Liabilities345.69552.(it) Current Liabilities345.69552.(it) Other Current Liabilities4,695.814,138Total Current Liabilities4,695.814,138Total Liabilities33,045.2033,045.20Total Liabilities33,045.2033,045.20			
(i) Ucase Liabilities31.1043.(ii) Other Financial Liabilities60.0956.(b) Provisions100.00115.(c) Other Non-Current Liabilities100.00115.Total Non-Current Liabilities1.271.16744.(i) Borrowings1.271.16744.(ii) Lease Liabilities28.0128.01(iii) Irade Payables46.3316 Total Outstanding dues of creditors other than micro enterprises and small enterprises46.3316.(iv) Other Financial Liabilities272.70225.(iv) Other Financial Liabilities345.69552.(iv) Other Current Liabilities15.6199.(d) Other Current Liabilities766.46647.Total Current Liabilities4.695.814.138Total Current Liabilities33.045.2033.508.Total Liabilities33.045.2033.508.		863.88	2,337.52
(ii) Other Financial Liabilities64.9761.(b) Provisions60.0956.(c) Other Non-Current Liabilities1120.042,614(a) Financial Liabilities1,220.042,614(a) Financial Liabilities1,271.16744.(ii) Borrowings1,271.16744.(iii) Irade Payables28.0128.01- Total Outstanding dues of micro enterprises and small enterprises46.33116 Total Outstanding dues of creditors other than micro enterprises and small enterprises345.69552.(b) Provisions272.70255.272.70255.(c) Current Tax Liabilities345.69552.345.69552.(d) Other Current Liabilities4695.814,138.4,695.814,138.Total Current Liabilities5,815.856,752			43.91
(i) Provisions100.00115.Total Non-Current Liabilities1,120.042,614(3) Current Liabilities1,220.042,614(a) Financial Liabilities1,271.16744.(i) Borrowings1,271.16744.(ii) Lease Liabilities28.0128.01(iii) Trade Payables46.3316 Total Outstanding dues of creditors other than micro enterprises and small enterprises1,949.851,792.(iv) Other Financial Liabilities345.69552.(b) Provisions272.702255.(c) Current Tax Liabilities15.6199.(d) Other Current Liabilities4,695.814,138Total Current Liabilities	(iii) Other Financial Liabilities		61.34
(c) Other Fore Current Liabilities       1,120.04       2,614         (a) Financial Liabilities       1,271.16       744         (i) Borrowings       1,271.16       744         (ii) Lease Liabilities       28.01       28.01         (iii) Trade Payables       28.01       28.01         - Total Outstanding dues of micro enterprises and small enterprises       46.33       16         - Total Outstanding dues of creditors other than micro enterprises and small enterprises       1,949.85       1,792         (iv) Other Financial Liabilities       272.70       2255         (iv) Other Financial Liabilities       15.61       99.         (c) Current Tax Liabilities       766.46       647.         Total Current Liabilities       5,815.85       6,752.         Total Liabilities       5,815.85       6,752.         TOTAL EQUITY AND LIABILITIES       33,045.20       33,045.20			56.71
(3) Current liabilities         (a) Financial Liabilities         (i) Borrowings       1.271.16         (ii) Lease Liabilities         (iii) Trade Payables         - Total Outstanding dues of micro enterprises and small enterprises         (iv) Other Financial Liabilities         (iv) Other Financial Liabilities         (iv) Other Financial Liabilities         (iv) Other Current Tax Liabilities (Net)         (d) Other Current Liabilities         Total Current Liabilities         Total Current Liabilities         Total Liabilities         Total Liabilities         Total Current Liabilities         Total Liabilities <t< td=""><td>(c) Other Non-Current Liabilities</td><td>100.00</td><td>115.00</td></t<>	(c) Other Non-Current Liabilities	100.00	115.00
(a) Financial Liabilities1.271.16744.(i) Borrowings1.271.16744.(ii) Lease Liabilities28.0128.01(iii) Trade Payables46.33116 Total Outstanding dues of micro enterprises and small enterprises46.3311792.(iv) Other Financial Liabilities345.69552.(b) Provisions272.702255.(c) Current Tax Liabilities15.6199.(d) Other Current Liabilities766.46647.Total Current Liabilities4,695.814,138.Total Liabilities5,815.856,752.Total Liabilities33.045.2033,045.20	Total Non-Current Liabilities	1,120.04	2,614.4
(a) Financial Liabilities1.271.16744.(i) Borrowings1.271.16744.(ii) Lease Liabilities28.0128.01(iii) Trade Payables46.33116 Total Outstanding dues of micro enterprises and small enterprises46.3311792.(iv) Other Financial Liabilities345.69552.(b) Provisions272.702255.(c) Current Tax Liabilities15.6199.(d) Other Current Liabilities766.46647.Total Current Liabilities4,695.814,138.Total Liabilities5,815.856,752.Total Liabilities33.045.2033,045.20			
(i) Borrowings1,271.16744.(ii) Lease Liabilities28.0128.01(iii) Trade Payables28.0128.01- Total Outstanding dues of micro enterprises and small enterprises46.3316 Total Outstanding dues of creditors other than micro enterprises and small enterprises345.69552.(iv) Other Financial Liabilities272.702255.(iv) Other Current Tax Liabilities (Net)15.6199.(d) Other Current Liabilities766.46647.Total Current Liabilities5,815.856,752.Total Liabilities5,815.856,752.TOTAL EQUITY AND LIABILITIES33,045.2033,058.		-	
(ii) Lease Liabilities28.0128.01(iii) Trade Payables- Total Outstanding dues of micro enterprises and small enterprises46.3316 Total Outstanding dues of creditors other than micro enterprises and small enterprises1.949.851.792.(iv) Other Financial Liabilities345.69552.(b) Provisions272.70255.(c) Current Tax Liabilities15.6199.(d) Other Current Liabilities766.46647.Total Current Liabilities5.815.856.752.Total Liabilities5.815.856.752.Total Liabilities3.045.2033.045.20		1,271.16	744.31
- Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (c) Current Tax Liabilities (c) Current Liabilities Total Current Liabilities Total Lubilities TOTAL EQUITY AND LIABILITIES - Total Current Liabilities - Total Current Liabilities - Total Liabilities - Total Liabilities - Total Current Liabilities - Total Subject to the state of the		28.01	28.84
Total Outstanding dues of creditors other than micro enterprises     1,949.85     1,792.       (iv) Other Financial Liabilities     345.69     552.       (b) Provisions     272.70     255.       (c) Current Tax Liabilities (Net)     15.61     99.       (d) Other Current Liabilities     766.46     647.       Total Current Liabilities     5,815.85     6,752.       Total Liabilities     5,815.85     6,752.       TOTAL EQUITY AND LIABILITIES     33,045.20     33,085.20		14.22	1/74
(iv) Other Financial Liabilities345.69552.(b) Provisions272.702255.(c) Current Tax Liabilities (Net)15.6199.(d) Other Current Liabilities766.46647.Total Current Liabilities4,695.814,138.Total Liabilities5,815.856,752.TOTAL EQUITY AND LIABILITIES33,045.2033,045.20			
(r) Guit Hindi     272.70     255.       (b) Provisions     15.61     99.       (c) Current Liabilities     766.46     647.       Total Current Liabilities     4.695.81     4.138       Total Current Liabilities     5.815.85     6.752.       TOTAL EQUITY AND LIABILITIES     33,045.20     33,058.			552.67
(c) Current Tax Liabilities (Net)15.6199,(d) Other Current Liabilities766.46647.Total Current Liabilities4,695.814,138Total Liabilities5,815.856,752.TOTAL EQUITY AND LIABILITIES33,045.2033,045.20			255.83
Total Liabilities Total Liabilities TOTAL EQUITY AND LIABILITIES TOTAL EQUITY AND LIABILITIES			99.71
Total Liabilities 5,815.85 6,752.	(d) Other Current Liabilities	766.46	647.27
Total Liabilities 5,815.85 6,752.	Total Current Liabilities	4,695.81	4,138.2
TOTAL EQUITY AND LIABILITIES 33,045.20 33,508.	Total Current Elabrides		
	Fotal Liabilities	5,815.85	6,752.69
	TOTAL EQUITY AND LIABILITIES	33,045.20	33,508.74
For Chemfab Alkalis Limi			
		Fo	or Chemfab Alkalis Limited

SURESH KRISHNAMURTHI RAO CHAIRMAN DIN No: 00127809

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Place : Chennai Date : 29 October 2021 A DEI

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Chemfab Alkalis Limited CINL24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chennai 600 048. Phone No: +91 44 22750323 Fax No: +91 44 22750860		1
STATEMENT OF STANDALONE CASH FLOWS (Refer Not	e 8)	
Particulars	For the Six Months ended 30/09/2021 (Unaudited)	(Amount Rs. In Lakhs) For the Six Months ended 30/09/2020 (Unaudited)
<ul> <li>A. Cash flow from operating activities</li> <li>i) Profit before taxes</li> <li>ii) Operating Profit before working capital changes</li> <li>iii) Net cash generated from operating activities</li> </ul>	557.85 1,579.53 1,533.35	313.88 1,511.42 1,943.09
B. Cash flow (used in) investing activities	(996.93)	(377.94
C. Cash flow (used in) financing activities	(1,030.11)	(1,164.56
D. Net Cash flow for the period (A(iii)) + (B) + (C)	(493.69)	400.59

For Chemfab Alkalis Limited ASKINS&S luch loo BALKA s CHENNAI-17 \* CHE SID \* SURESH KRISHNAMURTHI RAO CHAIRMAN DIN No: 00127809 Place : Chennai Date : 29 October 2021 REDACC CHERRY-6

# Deloitte **Haskins & Sells LLP**

**Chartered Accountants** ASV N Ramana Tower, 52, Venkatnarayana Road T.Nagar Chennai - 600 017 Tamil Nadu, India Tel: +91 44 6688 5000 Fax: +91 44 6688 5050

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

# TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of CHEMFAB ALKALIS LIMITED ("the Company") for the quarter and six months ended 30 September 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

# For DELOITTE HASKINS & SELLS LLP Chartered Accountants

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

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P USHA PARVATHY Partner Membership No. 207704

Chennai, 29 October 2021 Unique Document Identification Number: 21207704AAAADH9402

(LLP identification No. AA8-8737)

HASKINS CHENNAL \* Regd, Office: Indiabulis Finance Centre, Tower 3, 27th - 32th Floor, Senapati Bapat Marg, Elphinstone Road (We aharashtra. India DACCO

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CIN:L24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chennai 600 048. Phone No: +91 44 22750323 Fax No: +91 44 22750860

		3 Months ended	ULTS FOR THE Q Preceding	Corresponding 3 months ended	Year to date figures for current	Year to date	Previous Yea
Sl. No.	Particulars	30/09/2021	3 Months ended 30/06/2021	30/09/2020 in the previous year	period ended 30/09/2021	previous period ended 30/09/2020	ended 31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income			-	-		
	(a) Revenue from Operations (b) Other Income	5,871.12	4,704.22	4,276.74	10,575.34	8,315.95	18,081.13
	Total Income	39.29 5,910.41	179.52 4,883.74	27.23 4,303.97	218.81 10,794.15	56.06 8,372.01	141.54
					10,77110	0,072.01	10,222.07
2.	Expenses						
	(a) Cost of Materials Consumed	1,149.26	724.48	620.91	1,873.74	1,143.19	2,534.59
	(b) Purchase of Stock in trade	527.11	148.73	408.26	675.84	684.80	1,814.41
	(c) Changes in Inventories of Finished goods and Work-in - Progress	42.01	(119.48)	(62.21)	(77.47)	(95.40)	(44.48
	(d) Direct Manufacturing Expenses - Power, Fuel & Others	2,394.49	2,080.50	1,819.82	4,474.99	3,379.48	7,307.29
	(e) Employee Benefits Expense	559.04	452.66	409.25	1,011.70	860.78	1,834.55
	<ul><li>(f) Finance Cost</li><li>(g) Depreciation and Amortisation Expense</li></ul>	32.85 534.16	52.22 529.87	56.34	85.07 1,064.03	133.39	245.17
	(h) Other Expenses	555.05	573.77	494.38 473.20	1,064.03	944.72	2,022.02 2,306.54
	Total Expenses	5,793.97	4,442.75	4,219.95	10,236.72	8,058.77	18,020.09
3	Profit before Tax (1-2)	116.44	440.99	84.02	557.43	313.24	202.58
4		· · · · · · · · · · · · · · · · · · ·					
·+	Tax Expense - Current tax	19.60	78.93	15.19	98.53	55.10	128.50
	- Deferred tax	14.57	55.77	3.86	70.34	26.36	887.23
	Total Tax Expense	34.17	134.70	19.05	168.87	81.46	1,015.73
5	Net Profit / (Loss) after Tax (3-4)	82.27	306.29	64.97	388.56	231.78	(813.15)
6	Other Comprehensive Income						
	(a) Items that will not be reclassified to the Statement of Profit						
	and Loss				5.1		
	- Remeasurement of net defined benefit liability	18.33	18.34	(4.01)	36.67	(8.01)	73.34
	<ul> <li>Fair value gain on investments in equity instruments designated as at FVTOCI</li> </ul>	0.52	1.06	0.19	1.58	0.89	1.68
	- Income tax relating to items that will not be reclassified to profit or loss	(5.34)	(5.34)	1.16	(10.68)	2.33	(21.36)
	(b) Items that will be reclassified to the Statement of Profit and Loss	-	-		-	-	a
	Total Other Comprehensive Income / (Loss) Net of Tax	13.51	14.06	(2.66)	27.57	(4.79)	53.66
7	Total Comprehensive Income / (Loss) (5+6)	95.78	320.35	62.31	416.13	226.99	(759.49)
8	Profit / (Loss) for the year Attributable to:						
	Owners of the Company	82.27	306.29	64.97	388.56	231.78	(813.15)
	Non-Controlling Interests	-	-	-		-	19.
9	Other Comprehensive Income / (Loss) for the year Attributable						
	to:	13.51	14.06	(2.66)	27.57	(4.79)	53.66
	Owners of the Company Non-Controlling Interests	- 13.51	14.06	(2.66)	-	-	
	Total Comprehensive Income / (Loss) for the year Attributable						
	to:	95.78	320.35	62.31	416.13	226.99	(759.49)
	Owners of the Company Non-Controlling Interests		-	-		-	
	Paid-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer Note 3)	1,406.95	1,406.95	1,399.81	1,406.95	1,399.81	1,406.05
12	Reserves (Other Equity)						25,326.47
13	Earning per Share		1			(	
	(Face Value of Rs. 10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	
	(a) Basic	0.58	2.18	0.46	2.76	1.66	(5.81)
	(b) Diluted	0.58	2.16	0.46	2.74	1.65	(5.81)





#### Chemfab Alkalis Limited CIN:L24290TN2009PLC071563

Regd. Office: Team House, Vandalur, Chennai 600 048 Phone No: +91 44 22750323 Fax No: +91 44 22750860

#### NOTES

Place: Chennai

The Statement of Consolidated unaudited financial results comprises of the financial results of Chemfab Alkalis Limited (CAL) ("the Parent Company") and Chemfab Alkalis Karaikal Limited (CAKL) ("the Subsidiary") (together referred to as "the Group"). These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent Company at their meeting held on 29 October 2021.

2 During the year ended 31 March 2020, the Parent Company had incorporated a wholly owned subsidiary, Chemfab Alkalis Karaikal Limited (CAKL) which is yet to commence operations.

During the previous quarter ended 30 June 2021, the Parent Company had allotted 9,000 Equity shares of Rs. 10 each upon exercise of Employee stock options by the eligible employees 3 under Employee's Stock Option Scheme "CAESOS 2015". Consequently, the paid up share capital of the Parent Company has increased from Rs. 1,406.05 Lakhs to Rs. 1,406.95 Lakhs during the previous quarter ended 30 June 2021.

Pursuant to the Chemfab Alkalis Employee Stock Option Scheme 2020 (CASEOS - 2020) the Nomination and Remuneration Committee of the Parent Company has granted 322,000 options to its eligible employees, during the previous year ended 31 March 2021.

4 The Group has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount De La Labla)

	1				1	(Amo Year to date	ount Rs. In Lakhs
Sl. No.	Particulars	3 Months ended 30/09/2021	Preceding 3 Months ended 30/06/2021	Corresponding 3 months ended 30/09/2020 in the previous year	Year to date figures for current period ended 30/09/2021	figures for previous period ended 30/09/2020	Previous Year ended 31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Segment Revenue						
	a) Chemicals and related Products	4,746.17	3,795.34	3,274.28	8,541.51	6,214.71	13,411.73
I	b) PVC-O Pipes	1,124.95	908.88	1,002.46	2,033.83	2,101.24	4,671.31
-		5,871.12	4,704.22	4,276.74	10,575.34	8,315.95	18,083.04
	Less: Inter Segment Revenue		-	-	-	-	(1.91
	Net Segment Revenue	5,871.12	4,704.22	4,276.74	10,575.34	8,315.95	18,081.13
	Segment Result before tax						
	a) Chemicals and related Products	287.77	260.98	88.49	548.75	190.40	(6.80
	b) PVC-O Pipes	(177.77)	52.71	24.64	(125.06)	200.17	313.01
п	Total	110.00	313.69	113.13	423.69	390.57	306.21
11	Less: Inter Segment Result	-	-	-	-		
	Less: Finance Cost	(32.85)	(52.22)	(56.34)	(85.07)	(133.39)	(245.17
	Add: Other Income	39.29	179.52	27.23	218.81	56.06	141.54
	Total Profit Before Tax	116.44	440.99	84.02	557.43	313.24	202.58
	Segment Assets:						
	a) Chemicals and related Products	19,112.06	18,967.78	19,067.96	19,112.06	19,067.96	18,604.78
ш	b) PVC-O Pipes	7,749.31	7,898.47	8,383.01	7,749.31	8,383.01	8,138.85
111	Total Segment Assets	26,861.37	26,866.25	27,450.97	26,861.37	27,450.97	26,743.63
	Add: Unallocable assets	6,160.81	5,665.61	7,036.73	6,160.81	7,036.73	6,748.84
	Total Assets	33,022.18	32,531.86	34,487.70	33,022.18	34,487.70	33,492.47
	Segment Liabilities:						
	a) Chemicals and related Products	2,914.14	2,533.12	2,626.11	2,914.14	2,626.11	2,630.13
	b) PVC-O Pipes	721.45	498.64	624.70	721.45	624.70	928.85
IV	Total Segment Liabilities	3,635.59	3,031.76	3,250.81	3,635.59	3,250.81	3,558.98
	Add: Unallocable liabilities	2,181.31	2,418.96	3,586.40	2,181.31	3,586.40	3,200.97
	Total Liabilities	5,816.90	5,450.72	6,837.21	5,816.90	6,837.21	6,759.95

The Board of Directors of the Parent Company at their meeting held on 31 March 2021 and the shareholders of the Parent Company at their Annual General Meeting held on 04 August 5 2021, have authorised as all of the Ongole Plant and directed the management to assess the market value and identify prospective buyers. Accordingly the assets of Ongole Plant has been considered as "Asset Held for Sale" and the Parent Company has assessed and concluded that no further adjustments are required to the carrying value as at 30 September 2021.

The Group has taken into account potential impacts of COVID-19 in the preparation of the consolidated unaudited financial results. Based on the information currently available, there is 6 no material impact on carrying amounts of assets held for sale, inventories, trade and other receivables, investments and other financial assets though management continues to monitor changes in future economic conditions.

There are no material adjustments made in the results for the quarter and half year ended 30 September 2021 which pertain to earlier periods.

The Statement of Consolidated Assets and Liabilities as at 30 September 2021 and the Statement of Consolidated Cash Flows are provided as annexures to this Statement.

HASKINS & ALKA For Chemfab Alkalis Limited Jurech 10 L 4 CHENNAI. Suresh Krishnamurthi Rao Chairman DIN No: 00127809 Date: 29 October 2021 CHERRY FREDACC

# Chemfab Alkalis Limited CIN:L24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chennai 600 048. Phone No: +91 44 22750323 Fax No: +91 44 22750860

		(Amount Rs. In Lakh
Particulars	As at Current Six Months ended 30/09/2021	As at Previous Year ender 31/03/2021
	Unaudited	Audited
	Chaudited	Addited
ASSETS		
1) Non-current assets	_	
(a) Property Plant and Equipment	19,226.31	19,747.
(b) Right of Use Assets	442.50	458.
(c) Capital work-in-progress	179.92	339.
(d) Intangible Assets	- 11.88	15.
(e) Financial Assets	4.85	3.
(i) Investments (ii) Other Financial Assets	135.06	237.
(f) Non Current Tax Assets (Net)	44.99	38.
(g) Deferred Tax Assets (Net)	4,197.34	4,278.
(h) Other Non-Current Assets	1,077.61	807.
<ul> <li>The second se</li></ul>		
Total Non-Current Assets	25,320.46	25,926
2) Current assets	24	
(a) Inventories	1,189.61	928.
(b) Financial Assets		
(i) Investments	632.93	2,394.
(ii) Trade Receivables	1,619.95	1,516.
(iii) Cash and Cash Equivalents	1,253.42	1.
(iv) Bank Balances other than (iii) above	477.92	268.
(v) Other Financial Assets	637.55	437.
(c) Other Current Assets	778.23	906.
	6,589.61	6,454.
Asset Held for Sale (Refer Note 5)	1,112.11	1,112.
Total Current Assets	7,701.72	7,566
	22.022.10	22,402
TOTAL ASSETS	33,022.18	33,492.4
I. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital (Refer Note 3)	1,406.95	1,406.0
(b) Other Equity	25,798.33	25,326.4
Total Equity	27,205.28	26,732
2) Non-current liabilities		
(a) Financial Liabilities	863.88	2,337.
(i) Borrowings	31.10	43.
(ii) Lease Liabilities	64.97	61.
(iii) Other Financial Liabilities	60.09	56.
(b) Provisions (c) Other Non-Current Liabilities	100.00	115.
(c) one non-curren enernice		
Total Non-Current Liabilities	1,120.04	2,614
3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,271.16	744.
(i) Lease Liabilities	28.01	28.
(iii) Trade Payables		
- Total Outstanding dues of micro enterprises and small enterprises	46.33	16.
- Total Outstanding dues of creditors other than micro enterprises and small enterprises	1,950.81	1,799
(iv) Other Financial Liabilities	345.69	552.
(b) Provisions	272.70	255.
(c) Current Tax Liabilities (Net)	15.61 766.55	647.
(d) Other Current Liabilities		
Total Current Liabilities	4,696.86	4,145
	5,816.90	6,759.
Total Liabilities		
Total Liabilities	33,022.18	33,492.4

Juneal . SURESH KRISHNAMURTHI RAO

CHAIRMAN DIN No: 00127809

Place : Chennai Date : 29 October 2021

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Regd. Office Phone No:	IN:L24290TN2009PLC071563 Team House, Vandalur, Chennai 600 048. 11 44 22750323 Fax No: +91 44 22750860	
STATEMENT OF	ONSOLIDATED CASH FLOWS (Refer Note 8)	(Amount Rs. In Lakh
Particulars	For the Six Months ended 30/09/2021 (Unaudited)	For the Six Months ended 30/09/2020 (Unaudited)
<ul> <li>A. Cash flow from operating activities <ol> <li>Profit before taxes</li> <li>Operating Profit before working capital changes</li> <li>Net cash generated from operating activities</li> </ol> </li> <li>B. Cash flow (used in) investing activities</li> <li>C. Cash flow (used in) financing activities</li> </ul>	557.43 1,578.38 1,522.85 (986.21) (1,030.11)	313.2 1,509.4 1,936.1 (372.3 (1,164.5
D. Net Cash flow for the period $(A(iii)) + (B) + (C)$	(493.47)	399.2
STEMA	KINS & SELLES ALKALIS JU	Flows' or Chemfab Alkalis Limit or Chemfab Alkalis Limit or Chemfab Alkalis Limit chairma DIN No: 001270

# Deloitte Haskins & Sells LLP

**Chartered Accountants** 

ASV N Ramana Tower, 52, Venkatnarayana Road T.Nagar Chennai – 600 017 Tamil Nadu, India Tel: +91 44 6688 5000 Fax: +91 44 6688 5050

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

## TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **CHEMFAB ALKALIS LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and six months ended 30 September 2021 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Chemfab Alkalis Limited	Parent Company
Chemfab Alkalis Karaikal Limited	Subsidiary Company

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

# For DELOITTE HASKINS & SELLS LLP

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

P USHA PARVATHY Partner Membership No. 207704

Chennai, 29 October 2021 Unique Document Identification Number: 21207704AAAADI3619



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