KCI

KANORIA CHEMICALS & INDUSTRIES LIMITED

Registered Office : KCI Plaza, 6th Floor 23C, Ashutosh Chowdhury Avenue Kolkata-700 019 Tel :+91-33-4031-3200 CIN :L24110WB1960PLC024910 E-mail :calall@kanoriachem.com Website :www.kanoriachem.com

11th November, 2021

KC-13/

Symbol: KANORICHEM

The Manager Syml Listing Department National Stock Exchange of India Limited, "Exchange Plaza", Plot No. C/1, "G" Block, Bandra-Kurla Complex,Bandra (E), Mumbai - 400 051

DCS-CRD BSE Limited 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, Fort, <u>Mumbai - 400 001</u>

Code No. 50 6525

Dear Sir,

Sub:Unaudited Financial Results for the quarter and half year ended 30th September, 2021.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2021, approved by the Board of Directors of the Company at its Meeting held today, the 11th November, 2021. The Meeting commenced at 3.00 P.M. and concluded at 4.20 P.M.

Copy of the Limited Review Reports of the Auditors of the Company in respect of the said Results are also enclosed.

Thanking you,

Yours sincerely, For Kanoria Chemicals & Industries Limited

mester

N K Sethia Company Secretary

Encl : as above

JKVS&CO

Chartered Accountants

5-A, Nandalal Jew Road, Kolkata-700026 (India)

Phone : +91 33 2476 5068 • E-mail : kolkata@jkvs.in

Limited Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of Kanoria Chemicals & Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To, The Board of Directors Kanoria Chemicals & Industries Limited

- We have reviewed the accompanying statement of unaudited standalone financial results ("the statement") of M/S. KANORIA CHEMICALS & INDUSTRIES LIMITED ("the Company") for the quarter and six months ended September 30, 2021 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 11th November 2021, 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 there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter:

We draw our attention to Note 2 of the unaudited financial results, regarding revenue recognition for sale of Solar Power supplied to Discom based on the tariff declared by the Rajasthan Electricity Regulatory Commission vide order dated 5th March, 2019 pending execution of Power Purchase Agreement, the execution of which is sub-judice. The unbilled revenue towards this for the quarter and half year ended 30th September, 2021 is Rs. 56 lakhs and Rs. 122 lakhs respectively (Previous year - Rs. 230 lakhs) and the corresponding receivables amounting to Rs. 568 lakhs have been included in Trade Receivables. The Company is confident of recovery of the same in due course. Our conclusion is not modified in respect of this matter.

For J K V S & CO. Firm Registration No.318086E Chartered Accountants

Place: Kolkata Dated: 11th day of November, 2021



(AJAY KUMAR) Partner Membership No. 068756 UDIN: 21068756AAAABY8070

Also at New Delhi & Mumbai



KANORIA CHEMICALS & INDUSTRIES LIMITED "KCI Plaza", 6th Floor, 23C, Ashutosh Chowdhury Avenue, Kolkata-700 019 Phone No. +91 33 4031 3200 Website : www.kanoriachem.com

						INR in Lakh
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESUL				ED SOTH SEPT	Vorranda	
		Quarter ended	Half Yea	Year ende		
Particulars		(Unaudited)			dited)	(Audited
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.202
INCOME						
Revenue from Operations	17,390	11,705	7,824	29,095	11,383	38,79
Other Income	133	318	203	451	404	48
Total Income	17,523	12,023	8,027	29,546	11,787	39,28
EXPENSES						
	11,692	9,041	5,156	20,733	7,046	25,7
Cost of Materials Consumed				5.7 1000000-0000		1,3
Change in Inventories of Finished Goods and Work-in-Progress	761	(1,026)	427	(265)	1,401	
Employee Benefit Expenses	834	825	716	1,659	1,418	2,9:
Other Expenses	2,088	1,864	1,472	3,952	2,214	5,93
Expenses	15,375	10,704	7,771	26,079	12,079	35,94
Profit/(Loss) before Finance Costs, Depreciation & Amortisation,						
Exceptional Items and Tax	2,148	1,319	256	3,467	(292)	3,33
•	202	274	332	476	656	1,24
Finance Costs	533	524	572	1,057	1,141	2,2:
Depreciation and Amortisation Expenses					(2,089)	(12
Profit/(Loss) before Exceptional Items and Tax	1,413	521	(648)	1,934		
Exceptional Item	-	-			79	3
Profit/(Loss) before Tax	1,413	521	(648)	1,934	(2,168)	(5)
Tax Expenses:						
Current Tax	257	92	-	349	-	
Deferred Tax	239	76	(10)	315	(67)	(13
	917	353	(638)	1,270	(2,101)	(30
Profit/(Loss) for the Period	517	335	(050)		(-,,	
OTHER COMPREHENSIVE INCOME (OCI)	1 mag			(0)	1 (17)	
A (i) Items that will not be reclassified to Profit or Loss	(6)	(2)	(14)	(8)	(17)	
(ii) Income Tax relating to items that will not be reclassified to Profit						
or Loss	2	2	4	4	8	(
B (i) Items that will be reclassified to Profit or Loss	-	-	-		-	
(ii) Income Tax relating to items that will be reclassified to Profit or						
					-	
Loss	(4)		(10)	(4)	(9)	
Other Comprehensive Income for the Period (net of tax)	(4)	-			(2,110)	(30
Total Comprehensive Income for the Period	913	353	(648)	1,266		
Paid up Equity Share Capital (INR 5/- per Share)	2,185	2,185	2,185	2,185	2,185	2,1
Other Equity	-	-	-	-	-	59,1
Earnings per Share (INR) - Basic & Diluted	2.10	0.81	(1.46)	2.91	(4.81)	(0.
						(INR in La
SEGMENT WISE STANDALONE REVENUE, RESULTS, ASSETS AND LIABIL	ITIES					
SEGMENT WISE STANDALONE REVENCE, RECEIP, ADDETO AND ENTER	1	Quarter ender	4	Half Yea	ar ended	Year end
Particulars	(Unaudited)				dited)	(Audited
Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	
	50.09.2021	30.00.2021	30.03.2020	30.03.2021	30.03.2020	
Segment Revenue			7 7 60	20.000	11 250	20 E
Alco Chemicals	17,334	11,634	7,769	28,968	11,259	38,5
Solar Power	56	71	55	127	124	2
Revenue from operations	17,390	11,705	7,824	29,095	11,383	38,7
Segment Results						
	1,889	720	(216)	2,609	(1,252)	1,8
Alco Chemicals	(99)			(102)		
Solar Power				2,507	(1,367)	1,5
Total	1,790	717	(279)	2,507	(1,507)	1,5
Less :		1 - I - I - I - I - I - I - I - I - I -				
i) Finance Costs	202	274	332	476	656	1,2
ii) Exceptional items	-	-	-	-	79	3
iii) Other un-allocable expenditure net off						
un-allocable income	175	(78)	37	97	66	4
	1,413	521	(648)	1,934	(2,168)	(5
Profit/(Loss) before Tax	1,413		(0.0)	1 2,004	1	1
Segment Assets	53.000	F1 300	49.025	52,869	48,025	51,0
Alco Chemicals	52,869	51,396	48,025			
Solar Power	1,978	2,019	2,122	1,978	2,122	2,0
Un-allocated	33,758	33,964	34,504	33,758	34,504	33,7
	88,605	87,379	84,651	88,605	84,651	86,8
Total Assets						
Total Assets Segment Liabilities	8 517	7.575	5.357	8,517	5,357	7,8
Total Assets Segment Liabilities Alco Chemicals	8,517	7,575	5,357 105			
Total Assets Segment Liabilities Alco Chemicals Solar Power	37	89	105	37	105	7,8
Total Assets Segment Liabilities Alco Chemicals					105 19,625	17,

Particulars 30.09.2021 31.02 ASSETS (unaddited) (assets) (unaddited) (assets)	STATEMENT OF STANDALONE ASSETS AND LIABILITIES	As at	As at	
Unsudicieal Unsudicieal <thunsudicieal< th=""> <thunsudicieal< th=""></thunsudicieal<></thunsudicieal<>	Particulars			
Non-Current Assets 40,793 4 (a) Property, Plant and Equipment. 40,793 4 (b) Captal Work-in-Progress 1172 4 (c) Other Intangible Assets 20,630 7 (ii) Investments 8,290 7 (iii) Others 8,290 7 (iii) Others 8,290 7 (iii) Others 8,270 7 (iii) Others 8,270 7 (iii) Others 8,270 7 (iii) Others 99 99 (iii) Others 7,07 6 Current Assets 70,170 6 (iii) Investments 10,773 1 (iii) Cash and Cash Equivalents 10,773 1 (iii) Cash and Cash Equivalents 10,773 1 (iv) Obans Balances other than (iii) above 1,439 1 (iv) Obans Balances other than (iii) above 1,439 1 (i) Other S 1,439 1 1 (iv) Other S 1,435 1 1		(unaudited)	(Audited)	
(a) Property, Plant and Equipment 40,793 40,793 40,793 40,793 40,793 4172 (b) Capital Work-in-Progress 4172 172 172 (c) Other Intangible Assets 20,630 1 12 (c) Other Intangible Assets 20,630 1 12 (c) Other Non-Current Assets 20,630 1 12 (c) Other Non-Current Assets 99 99 12 (c) Other Non-Current Assets 70,170 6 6 (c) Other Intance Current Assets 99 99 13 (d) Non-Current Assets 10,773 6 10 13 (e) Other Sate Carrent Assets 10,773 13 13 13 (ii) Cash and Cash Equivalents 10,33 13 14 14 (v) Others 1,4635 12 14 14 (d) Other Current Assets 1,435 13 14 14 (u) Other Sate Capital 1,435 14 14 14 14 14 14 14 <td< td=""><td>ASSETS</td><td></td><td></td></td<>	ASSETS			
(a) Program (a) (a) (b) Capital Work-in-Progress) 172 (b) Capital Work-in-Progress) 172 (c) Other Intangible Assets 20,630 1 (ii) Investments 8,290 1 (iii) Others 8,290 1 (iii) Others 99 1 (iii) Others 99 1 (iii) Others 70,170 6 (iii) Investment Assets 70,170 6 (iii) Investment Assets 70,170 6 (iii) Investments 10,773 1 (ii) Investments 10,773 1 (iii) Cash and Cash Equivalents 13 1 (iv) Uans Isolance Softer Han (iiii) above 13 1 (vi) Others 735 1 (i) Others 1,439 1 (ii) Others 13 1 (iii) Others 1,439 1 (iii) Others 1,439 1 (iii) Others 1,439 1 (iii) Others 1,439 1 (iii) Others <td>Non-Current Assets</td> <td></td> <td></td>	Non-Current Assets			
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(c) Orinand plot baseds 20,630 1 (i) Investments 20,630 1 (ii) Others 182 99 (iii) Others 70,170 60 (i) Others 70,170 60 (ii) Convent Assets 70,170 60 (ii) Others 70,170 60 (iii) Trade Receivables 70,170 60 (i) Investments 70,170 60 (i) Investments 10,773 10 (ii) Trade Receivables 10,773 10 (iii) Trade Receivables 10,773 10 (iii) Trade Receivables 10,773 10 (iii) Other Stack Stack (Net) 1,439 111 (v) Others 735 10 10,4385 10,4395 10 (c) Current Tax Assets (Net) 1,439 10 13 10 10 13 10 13 10 13 10 13 10 13 10 13 111 111 111 140 14,339 13	(b) Capital Work-in-Progress		1,25	
(i) Investments 20,630 3 (ii) Others 8,290 3 (ii) Others 99 (ii) Others 99 (iii) Chern Assets 99 Current Assets 4,628 (i) Investments 4,628 (i) Investments 4,628 (ii) Investments 113 (iii) Cash and Cash Equivalents 113 (iii) Cash and Cash Equivalents 111 (iv) Dans 735 (iv) Others 735 (c) Current Tax Assets Other than (iii) above 113 (v) Others 735 (c) Current Tax Assets Net) 14.39 (d) Other Current Assets 14.39 (d) Other Current Assets 14.39 (d) Other Current Assets 14.39 (e) Uurrent Tax Assets Net) 14.39 Courrent Tax Assets Net) 14.39 Courrent Assets 14.39 Courrent Assets 14.39 Courrent Assets 2,185 Courrent Assets 2,185 Courrent Labilities 2,185 Courrent Labilities 6,453 (c) Deferred Tax Liabilities (Net) 4,660 (d) Borrowings 6,490 (e) Other Current Liabilities 2,57	c) Other Intangible Assets	4		
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(ii) Trade Receivables 10,773 (iii) Cash and Cash Equivalents 13 (iv) Bank Balances other than (iii) above 111 (v) Loans 26 (v) Others 735 (c) Current Tax Assets (Net) 1439 (d) Other Current Assets 710 Total Current Assets 710 Total Assets 88,605 EQUITY ND LUABILITIES 88,605 EQUITY ND LUABILITIES 60,433 EQUITY ND LUABILITIES 60,433 EQUITY ND Current Liabilities 60,433 Ib Borrowings 60,433 (a) Financial Liabilities 60,433 (b) Provisions 8868 (c) Defered Tax Liabilities (Net) 4,660 Total Liabilities 4,660 (i) Borrowings 5,488 (ii) Other Grancial Liabilities 257 Total outstanding dues of Others 6,689 (iii) Other Financial Liabilities 257 Total outstanding dues of others 6,689 (iii) Other Funacial Liabilities 257 Total outstanding dues of Others 433 (b) Other Funacial Liabilities 257 Total outstanding dues of others 355 (b) Other Funacial Liabilities 355			6	
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(iv) Bank Balances other than (iii) above 111 (v) Loans 26 (vi) Others 735 (c) Current Tax Assets (Net) 1,439 (d) Other Current Assets 18,435 Total Current Assets 18,435 Colument Assets 88,605 EQUITY AND LIABILITIES 88,605 EQUITY 2,185 Cotal Equity 60,453 Cotal Equity 62,638 Liabilities 60,453 (i) Borrowings 6,490 (b) Provisions 6,490 (i) Borrowings 4,660 (ii) Borrowings 5,488 (iii) Borrowings 5,488 (iii) Other Financial Liabilities 12,018 (iii) Other Financial Liabilities 2,57 Total outstanding dues of Micro and small enterprises 2,57 Total outstanding dues of others 2,57 (iii) Other Financial Liabilities 2,57 (iii) Other Financial Liabilities 355 (iii) Other Financial Liabilities 355 (iiii) Other Financial Liabilities 355<		13	10	
(v) Loans 26 (v) Others 735 (c) Current Tax Assets (Net) 1,439 (d) Other Current Assets 710 Total Current Assets 88,605 EQUITY AND LIABILITIES 88,605 EQUITY AND LIABILITIES 60,453 EQUITY Share Capital 60,453 Total Fauity 60,453 Total Equity 60,453 Liabilities 60,453 (a) Financial Liabilities 64,600 (b) Provisions 868 (c) Deferred Tax Liabilities (Net) 64,660 Total Aubilities 4,660 (b) Borrowings 5,488 (ii) Borrowings 5,488 (iii) Other Financial Liabilities 257 Total outstanding dues of Micro and small enterprises 257 Total outstanding dues of others 61,633 (iii) Other Financial Liabilities 707 (iii) Other Financial Liabilities 707 (iii) Other Financial Liabilities 707 (iii) Other Financial Liabilities 355 (b) Other Current Liabilities		111	14	
(vi) Others 735 (c) Current Tax Assets (Net) 1,439 (d) Other Current Assets 710 Total Current Assets 18,435 Total Assets 88,605 EQUITY AND LIABILITIES 88,605 EQUITY 60,453 EQUITY 60,453 Cher Equity Share Capital 60,453 Other Equity Share Capital 60,453 Total Equity 60,453 Total Equity 60,453 Construct Liabilities 60,453 (a) Financial Liabilities 64,90 (b) Provisions 6,490 (c) Deferred Tax Liabilities (Net) 12,018 Current Liabilities 12,018 (i) Borrowings 5,488 (ii) Trade Payables 25,77 Total outstanding dues of Micro and small enterprises 25,77 Total outstanding dues of others 6,689 (iii) Other Financial Liabilities 25,77 Total outstanding dues of others 25,77 Total outstanding dues of others 6,689 (iii) Other Financial Liabilities		26	2	
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(c) Borrowings 12,018 1 (a) Financial Liabilities 5,488 1 (ii) Drade Payables 5,488 1 Total outstanding dues of Micro and small enterprises 257 5,689 Total outstanding dues of others 6,689 707 (b) Other Financial Liabilities 453 355 (c) Provisions 10,010 10,010			4,35	
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Total outstanding dues of intersections 6,689 (iii) Other Financial Liabilities 707 (b) Other Current Liabilities 453 (c) Provisions 355				
(iii) Other Financial Liabilities 707 (b) Other Current Liabilities 453 (c) Provisions 355			22	
(b) Other Current Liabilities 453 (c) Provisions 355	Total outstanding dues of others		6,20	
(c) Provisions 355	(iii) Other Financial Liabilities		92	
	(b) Other Current Liabilities		2:	
Total Current Liabilities 13,949	(c) Provisions		30	
	Total Current Liabilities	13,949		
Total Liabilities	Total Liabilities	25,967	25,52	

STATEMENT OF STANDALONE CASH FLOW			
	Half Year	Half Year	
Particulars	ended	ended	
	30.09.2021	30.09.202	
	(unaudited)	(unaudited	
. CASH FLOW FROM OPERATING ACTIVITIES		12.00	
Profit/(Loss) before Exceptional Items and Tax	1,934	(2,08	
Adjustments for:			
Unrealized Debts and Claims written off	12		
Provision for bad & doubtful Debts & Advances (net)	(18)		
Finance Costs	476	65	
Depreciation & Amortisation	1,057	1,14	
Loss on Sale of Fixed Assets (Net)	0		
(Gain) on Sale of Investments as FVTPL/FVTOCI (Net)	(4)	(3	
Interest Income	(208)	(35	
Fair Value loss on Financial Instruments as FVTPL (Net)	(117)	16	
Dividend Income	(1)		
Guarantee fee Income	(79)	(7	
Liabilities Written back	(35)	(
Operating Profit/(Loss) before Working Capital changes	3,017	(59	
Adjustments for:	101 - Marine Charles (Marine)		
(Increase)/ Decrease in Trade and other Receivables (Net)	(2,354)	1,21	
Inventories	(212)	1,80	
Increase/ (Decrease) in Trade and other Payables (Net)	725	(2,83	
Cash Generated from Operations	1,176	(41	
Income Tax (Paid)/Refund (net)	(40)	(
Net Cash used in/from Operating Activities	1,136	(42	
. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets	(506)	(34	
Sale of Fixed Assets	14		
Loans & Advances to Subsidiaries (net)	27	1	
Purchase of Investments	(3)	(4	
Sale of Investments	117	11	
Fixed Deposits & Margin Money (net)	38	55	
Interest received	71	15	
Guarantee fee received	(40)		
Dividend received	1		
Net Cash used in /from Investing Activities	(281)	45	
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds/Payments of Borrowings (net)	(450)	(17	
Finance Costs paid	(492)	(42	
Net Cash used in Financing Activities	(942)	(59	
Net Increase/(Decrease) in Cash and Cash Equivalents	(87)	(56	
Cash and Cash Equivalents at the beginning of the year	100	78	
Cash and Cash Equivalents at the end of the period	13	22	

2021. Limited Review of these results has been carried out by the Statutory Auditors of the Company. The Company, since April 2019, is recognising revenue from sale of Solar Power supplied to Discom based on the tariff declared by the Rajasthan Electricity 2 Regulatory Commission vide order dated 5th March, 2019 pending execution of Power Purchase Agreement, the execution of which is sub-judice. The unbilled revenue of Rs. 56 lakhs and Rs. 122 lakhs for the quarter and half year ended 30th September, 2021 respectively (previous year Rs. 230 lakhs) and the corresponding receivables have been included in Trade Receivable.

3 Previous year figures have been regrouped/rearranged, wherever necessary.

RAJYA VARDHAN ACTETIANES LINE NUMBER KANORIA

Place	: Kolkata	
Date	11th November 2021	

R. V. Kanoria Chairman & Managing Director (DIN:00003792)

JKVS&CO

Chartered Accountants

5-A. Nandalal Jew Road, Kolkata-700026 (India)

Phone : +91 33 2476 5068 • E-mail : kolkata@jkvs.in

Limited Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of Kanoria Chemicals & Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors Kanoria Chemicals & Industries Limited

- We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("the statement") of M/s. Kanoria Chemicals & Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and six months ended September 30, 2021 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on 11th November 2021, 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 and in compliance with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India (ICAI). 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 issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

SI. No.	Name of the Companies	Country of Incorporation	Relationship
1.	Kanoria Africa Textiles PLC	Ethiopia	Subsidiary Company
2.	APAG Holding AG	Switzerland	Subsidiary Company
3.	APAG Elektronik AG	Switzerland	Step Down Subsidiary
4.	APAG Elektronik s.r.o.	Czech Republic	Step Down Subsidiary
5.	CoSyst Control Systems GmbH	Germany	Step Down Subsidiary
6.	APAG Elektronik LLC	United States	Step Down Subsidiary
7.	APAG Elektronik Corp	Canada	Step Down Subsidiary

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

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 the other auditors referred in paragraphs 7 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with 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 & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Also at New Delhi & Mumbai

www.jkvs.in



6. Emphasis of Matter

We draw our attention to Note 2 of the unaudited financial results, regarding revenue recognition for sale of Solar Power supplied to Discom based on the tariff declared by the Rajasthan Electricity Regulatory Commission vide order dated 5th March, 2019 pending execution of Power Purchase Agreement, the execution of which is sub-judice. The unbilled revenue towards this for the quarter and half year ended 30th September, 2021 is Rs. 56 lakhs and Rs. 122 lakhs respectively (Previous year - Rs. 230 lakhs) and the corresponding receivables amounting to Rs. 568 lakhs have been included in Trade Receivables. The Company is confident of recovery of the same in due course. Our conclusion is not modified in respect of this matter.

Other Matters 7.

We did not review the interim consolidated financial statements of APAG Holding AG and the interim financial statement of Kanoria Africa Textiles PLC, the foreign subsidiaries, whose interim financial statements reflect total assets of Rs. 71,634 lakhs as at September 30, 2021, Group's share of total revenues of Rs. 16,551 lakhs & Rs. 37,663 lakhs, Group share of net loss after tax of Rs. 1811 lakhs & Rs. 1599 lakhs and total comprehensive income of Rs. (1811) lakhs & Rs. (1599) lakhs for the quarter & six months ended September 30, 2021 respectively and net cash outflow of Rs. (1682) lakhs for the period from April 1, 2021 to September 30, 2021, as considered in the consolidated unaudited financial results. These interim financial statements have been reviewed by other auditors, under the local law as applicable to them, whose reports have been furnished to us by the Management. These interim financial statements have been converted by the Management of the Holding Company so as to align with the accounting policies of the Parent for preparing consolidated financial results of the Group and have been considered in the consolidated financial results. Our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of other auditors and is based on such consolidated interim financial statement(s)/ information which have been converted into Ind AS financial statement by the management and have been reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Kolkata Dated: 11th day of November, 2021

For J K V S & CO. Firm Registration No.318086E Chartered Accountai-ts

C C

Charlored Accountants

(AJAY KUMAR) Partner Membership No. 068756 UDIN: 21068756AAAABZ1119



KANORIA CHEMICALS & INDUSTRIES LIMITED "KCI Plaza", 6th Floor, 23C, Ashutosh Chowdhury Avenue, Kolkata-700 019 Phone No. +91 33 4031 3200 Website : www.kanoriachem.com CIN : L24110WB1960PLC024910

(INR in Lakhs) STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021 Particulars Quarter ended Half Year ended Year ended (Audited) (Unaudited) (Unaudited) 30.09.2021 30.06.2021 30.09.2020 30.09.2021 30.09.2020 31.03.2021 INCOME **Revenue from Operations** 66,758 38,020 109,486 33.941 32.817 24,678 706 1,194 Other Income (39) 843 106 804 38,726 110,680 **Total Income** 33,902 33,660 24,784 67,562 EXPENSES 23,340 24,796 15,691 48,136 24,378 71,062 Cost of Materials Consumed Change in Inventories of Finished Goods and Work-in-Progress (2,027) 1,061 1,482 145 (2, 172)890 16,079 **Employee Benefit Expenses** 4,956 4,915 3,889 9,871 7,110 3.750 3,482 2,627 7,232 4,426 11,499 Other Expenses 32,191 31,021 23,097 63,212 36,975 100,122 Expenses Profit before Finance Costs, Depreciation & Amortisation, 10,558 1,711 2,639 1,687 4,350 1,751 **Exceptional Items and Tax Finance Costs** 625 545 927 1,170 1,808 3,233 2,859 2,930 5,804 1,420 1.487 **Depreciation and Amortisation Expenses** 1,439 Profit/(Loss) before Exceptional Items and Tax (353) 674 (727) 321 (2,987) 1,521 Exceptional Item 79 378 674 (727) 321 (3,066) 1,143 Profit/(Loss) before Tax (353)Tax Expenses: 262 97 4 359 9 19 Current Tax 12 20 291 (23)(471) **Deferred** Tax 279 Tax for earlier years (4) (4) (4) (329) (3,048) 1,599 (894) 565 (747) Profit/(Loss) for the Period **OTHER COMPREHENSIVE INCOME (OCI)** (2) (14) (8) (17) 84 A (i) Items that will not be reclassified to Profit or Loss (6) (ii) Income Tax relating to items that will not be reclassified to Profit 4 8 (19) 2 2 4 or Loss B (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the Period (net of tax) (9) 65 (4) (10) (4) (898) 565 (757) (333) (3,057) 1,664 **Total Comprehensive Income for the Period** Profit/(Loss) attributable to (735) (70) (2,872) 1,452 (564) 494 Owners of the Company (330) 71 (12) (259) (176) 147 Non-Controlling Interest Other Comprehensive Income attributable to 65 Owners of the Company (4) (10) (4) (9) Non-Controlling Interest -Total Comprehensive Income attributable to 494 (745) (74) (2,881) 1,517 Owners of the Company (568) (330) 71 (12) (259) (176) 147 Non-Controlling Interest 2,185 2,185 Paid up Equity Share Capital (INR 5/- per Share) 2,185 2,185 2,185 2,185 56,541 Other Equity (1.29) 1.13 (1.68)(0.16) (6.57) 3.32 Earnings per Share (INR) - Basic & Diluted

SEGMENT WISE CONSOLIDATED REVENUE, RESULTS, AS Particulars		Quarter ended	Half Ye	ar ended	Year ended	
		(Unaudited)		udited)	(Audited)	
	30.09.2021	30.06.2021	30.09.2020		30.09.2020	31.03.2021
Segment Revenue						
Alco Chemicals	17,334	11,634	7,769	28,968	11,259	38,56
Solar Power	56	71	55	127	124	23
Electronic Automotive	13,490	18,249	13,655	31,739	21,593	56,93
Textile	3,061	2,863	3,199	5,924	5,044	13,75
Revenue from operations	33,941	32,817	24,678	66,758	38,020	109,48
Segment Results						
Alco Chemicals	1,889	720	(216)	2,609	(1,252)	1,80
Solar Power	(99)	(3)	(63)	(102)	(115)	(24
Electronic Automotive	(1,477)	457	318	(1,020)	(299)	1,00
Textile	135	(33)	198	102	553	2,62
Total	448	1,141	237	1,589	(1,113)	5,19
Less :						
i) Finance Costs	625	545	927	1,170	1,808	3,23
ii) Exceptional items			a chuid à -	-	79	37
iii) Other un-allocable expenditure net off						
un-allocable income	176	(78)	37	98	66	43
Profit/(Loss) before Tax	(353)	674	(727)	321	(3,066)	1,14
Segment Assets						
Alco Chemicals	52,869	51,396	48,025	52,869	48,025	51,06
Solar Power	1,978	2,019	2,122	1,978	2,122	2,04
Electronic Automotive	37,474	40,562	34,453	37,474	34,453	39,83
Textile	34,160	33,278	34,009	34,160	34,009	33,97
Un-allocated	8,830	9,139	10,240	8,830	10,240	9,27
Total Assets	135,311	136,394	128,849	135,311	128,849	136,19
Segment Liabilities						
Alco Chemicals	8,517	7,575	5,357	8,517	5,357	7,86
Solar Power	37	89	105	37	105	11
Electronic Automotive	8,818	10,093	6,375	8,818	6,375	12,11
Textile	2,781	1,429	3,322	2,781	3,322	2,44
Un-allocated	55,687	56,796	58,707	55,687	58,707	54,11
Total Liabilities	75,840	75,982	73,866	75,840	73,866	76,65

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES Particulars	As at	As at
	30.09.2021	31.03.202
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	82,674	82,58
b) Capital Work-in-Progress	461	1,33
c) Goodwill on Consolidation	3,444	3,43
d) Other Intangible Assets	358	3
e) Intangible Assets Under Development	1	
f) Financial Assets		
(i) Investments	1,958	1,8
(i) Loans	18	
	291	2
(iii) Others	339	3
g) Other Non-Current Assets	89,544	90,2
otal Non-Current Assets		
Current Assets	20,241	16,6
a) Inventories	20,241	10,0
b) Financial Assets		
(i) Investments	-	
(ii) Trade Receivables	18,339	20,3
(iii) Cash and Cash Equivalents	1,427	3,1
(iv) Bank Balances other than (iii) above	574	
(v) Loans	26	
(vi) Others	229	1 1
c) Current Tax Assets (Net)	1,453	1,7
d) Other Current Assets	3,478	3,4
Fotal Current Assets	45,767	45,9
fotal Assets	135,311	136,1
QUITY AND LIABILITIES		
	2,185	2,1
quity Share Capital	56,718	56,5
Other Equity	58,903	58,7
quity attributable to equity holders of the parent		36,1
Non Controlling Interest	568	
Fotal Equity	59,471	59,5
iabilities		
Non-Current Liabilities		
a) Financial Liabilities		1.1.1
(i) Borrowings	35,682	34,5
(ii) Other financial liabilities	561	5
b) Provisions	868	8
c) Deferred Tax Liabilities (Net)	3,525	3,2
Total Non-Current Liabilities	40,636	39,1
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	14,571	14,4
(i) Trade Payables		
	257	
Total outstanding dues of Micro and small enterprises	14,713	15,2
Total outstanding dues of others		4,:
(iii) Other Financial Liabilities	2,976	
b) Other Current Liabilities	2,123	2,8
c) Provisions	564	
Total Current Liabilities	35,204	37,5
Total Liabilities	75,840	76,6
Total Equity and Liabilities	135,311	136,:

					Half Year	Half Year
Particulars					ended	ended
Particulars					30.09.2021	30.09.2020
		_	 		(unaudited)	(unaudited)
. CASH FLOW FROM OPERATING ACTIVITIES						
Profit/(Loss) before Exceptional Items and Tax					321	(2,987
Adjustments for:						
Unrealized Debts and Claims written off					14	
Provision for bad & doubtful Debts & Advances (net)					176	
Finance Costs					1,170	1,80
Depreciation & Amortisation					2,859	2,930
(Gain)/Loss on Sale of Fixed Assets (Net)					1	1.1.1.1
(Profit)/Loss on Sale of Investments as FVTPL/FVTOCI (Net)					(4)	(39
Interest Income					(13)	(54
Fair Value Loss on Financial Instruments as FVTPL (Net)					(117)	16
Dividend Income					(1)	
Liabilities Written back					(35)	(13
Unrealised Foreign Exchange (Gain)/Loss (Net)					(360)	(7
Operating Profit before Working Capital changes					4,011	1,74
Adjustments for:						1.1.1
(Increase)/ Decrease in Trade and other Receivables (Net)					1,726	2,04
Inventories					(3,569)	1,983
Increase/ (Decrease) in Trade and other Payables (Net)					(2,211)	(5,726
Cash Generated from Operations	,				(43)	31
Income Tax (Paid)/Refund (net)					(63)	(10
Net Cash from Operating Activities					(106)	21
8. CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Fixed Assets					(1,619)	(1,065
Sale of Fixed Assets					45	423
Purchase of Investments					(3)	(43
Sale of Investments					117	113
Fixed Deposits & Margin Money (net)					(304)	56
Interest received					29	67
Dividend received					1	
Net Cash used in /from Investing Activities					(1,734)	55
. CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds/Payments of Borrowings (net)					2,124	(54
Finance Costs paid					(2,053)	(959
Net Cash used in Financing Activities					71	(1,504
Net Increase/(Decrease) in Cash and Cash Equivalents					(1,769)	(1,42
Cash and Cash Equivalents at the beginning of the year					3,196	3,62
Cash and Cash Equivalents at the end of the period					1,427	2,203

1 These results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2021. Limited Review of these results has been carried out by the Statutory Auditors of the Company.

2 The Company, since April 2019, is recognising revenue from sale of Solar Power supplied to Discom based on the tariff declared by the Rajasthan Electricity Regulatory Commission vide order dated 5th March, 2019 pending execution of Power Purchase Agreement, the execution of which is subjudice. The unbilled revenue of Rs. 56 lakhs and Rs. 122 lakhs for the quarter and half year ended 30th September, 2021 respectively (previous year Rs. 230 lakhs) and the corresponding receivables have been included in Trade Receivable.

3 Previous year figures have been regrouped/rearranged, wherever necessary.

Place : Kolkata Date : 11th November, 2021 RAJYA VARDHAN KANORIA KANORIA

R.V. Kanoria Chairman & Managing Director (DIN:00003792)