





November 11, 2021

To, **BSE LIMITED Department of Corporate Services** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 Scrip Code: 524091

To, National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1 'G' Block, Bandra - Kurla Complex Bandra East, Mumbai 400 051 **Trading Symbol: ACRYSIL** 

Dear Sir/ Madam,

# Sub: Outcome of Board Meeting held on November 11, 2021

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company has, at its meeting held today i.e. on Thursday, November 11, 2021, inter alia considered and approved the following:

1. The Un-audited Financial Results (Standalone and Consolidated) of the Company, for the Quarter & Half Year ended on September 30, 2021.

A copy of Un-audited Financial Results (Standalone and Consolidated), as approved by the Board is enclosed for your information and record.

Further, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are also enclosing herewith a copy of the 'Limited Review Report' received from Statutory Auditors, M/s. P A R K & Company, on the Standalone and Consolidated Un-audited Financial Results of the Company.

2. Change in name and object clause of the Memorandum of Association (MOA) of its Wholly Owned Subsidiary Company, Acrysil Appliances Limited, subject to the approval of relevant authorities. The Company is planning to establish E-Commerce business in the said Wholly Owned Subsidiary Company, so as to have an enhanced focus on business growth.













The meeting commenced at 10:45 A.M. and concluded at 12:35 P.M.

MUMBAI

Kindly take the above on your records.

Thanking you, Yours faithfully, For ACRYSIL LIMITED

**COMPANY SECRETARY & COMPLIANCE OFFICER** 

Encl.: a/a

ACRYSIL LIMITED (ISO 9001: 2015; 14001: 2015 and 45001: 2018)

2020



# Independent Auditors' Review report on Unaudited Quarterly and Year to Date Standalone Financial Results

To The Board of Directors Acrysil Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Acrysil Limited, ("the Company") for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.
- 2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "interim Financial Reporting" prescribed under Section 133 of the Companies Act ("the Act") read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, preliminary 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 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards 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) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

For P A R K & COMPANY Chartered Accountants FRN: 116825W

Chartered Asi Raj um

Ashish
Rajendrak
Rajendrak
umar Dave
Ashish
Rajendrak
umar Dave
Ashish
Rajendrak
umar Dave
Ashish
Ashish
Rajendrak
umar Dave
Ashish
Ash

ASHISH DAVE Partner

Membership No. 170275 UDIN: 210170275AAAADR3803



# Independent Auditors' Review report on Unaudited Quarterly and Year to Date Consolidated Financial Results

To
The Board of Directors
Acrysil Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Acrysil Limited, ("the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. This Statement, which is the responsibility of the Parent Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "interim Financial Reporting" prescribed under Section 133 of the Companies Act ("the Act") read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review 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. A review of interim financial information consists of making inquiries, preliminary 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 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. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, to the extent applicable.
- 5. This Statement includes the results of the following entities:
  - Acrysil Limited
  - Acrysil Appliances Limited
  - ♣ Acrysil Gmbh Germany
  - ♣ Acrysil Products Limited United Kingdom
  - ♣ Acrysil Steel Limited
  - Acrysil UK Limited United Kingdom; and
  - Sternhagen Bath Private Limited





- 6. The accompanying Statement includes the interim financial results/information in respect of:
  - (i) Five subsidiaries whose interim financial results reflect total assets of Rs. 11,527.91 lacs as at 30<sup>th</sup> September, 2021, total revenues of Rs. 3,947.91 lacs and Rs. 6,880.03 lacs for the quarter ended and half-year ended 30<sup>th</sup> September 2021 respectively, net profit of Rs.546.56 lacs and Rs. 889.25 lacs for the quarter ended and half-year ended 30<sup>th</sup> September 2021 respectively and total comprehensive income of Rs. 546.79 lacs and Rs. 889.72 lacs for the quarter and half-year ended 30<sup>th</sup> September, 2021 respectively, as considered in the Statement, which have been reviewed by its auditors.
  - (ii) One subsidiary whose interim financial results reflect total assets of Rs. 452.81 lacs as at 30<sup>th</sup> September, 2021, total revenues of Rs. 199.06 lacs and Rs. 427.53 lacs for the quarter ended and half-year ended 30<sup>th</sup> September 2021 respectively, net loss of Rs. 17.36 lacs for the quarter and net profit of Rs. 1.80 lacs for the half-year ended 30<sup>th</sup> September 2021 and total comprehensive loss of Rs. 17.36 lacs for the quarter and total comprehensive income of Rs. 1.80 lacs for the half-year ended 30<sup>th</sup> September, 2021, as considered in the Statement, which have not been reviewed by its auditors. These unaudited interim financial results and other financial infom1ation have been approved and furnished to us by the management. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of these matters.

7. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards 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) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement

For P A R K & COMPANY Chartered Accountants FRN: 116825W

& College Chartered Accountants

Ashish
Rajendrak
umar Dave

Bhavnagar November 11, 2021

Partner Membership No. 170275 UDIN: 210170275AAAADS8786

**ASHISH DAVE** 

### ACRYSIL LIMITED

# Regd. Office: B-307, Citi Point, J.B.Nagar, Andheri-Kurla Road, Andheri (East), Mumbai-400059

### CIN: L26914MH1987PLC042283

# UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2021

(Rs. in Lakhs except for EPS)

	Standalone					Consolidated						
PARTICULARS	(	Quarter ended	l	Half yea	ır ended	Year ended	Quarter ended			Half year ended		Year ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income												
(a) Revenue from operations	9,443.85	7,868.17	6,122.23	17,312.02	9,737.76	24,834.14	11,940.85	9,754.96	7,563.18	21,695.81	12,161.12	30,971.66
(b) Other income	285.06	708.49	188.86	993.55	295.71	728.99	290.89	274.34	183.80	565.23	286.94	800.55
Total Income (a+b)	9,728.91	8,576.66	6,311.09	18,305.57	10,033.47	25,563.13	12,231.74	10,029.30	7,746.98	22,261.04	12,448.06	31,772.21
2 Expenses												
(a) Cost of materials consumed	4,043.33	3,209.41	2,425.00	7,252.74	3,729.93	8,902.93	4,887.96	3,702.04	2,818.31	8,590.00	4,209.13	10,384.63
(b) Purchases of stock-in-trade	624.09	670.78	289.19	1,294.87	419.60	1,649.04	1,308.44	1,211.74	614.30	2,520.18	998.02	3,102.20
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(550.27)	(405.54)	190.36	(955.81)	275.97	469.75	(846.69)	(551.64)	223.30	(1,398.33)	593.80	689.04
(d) Employee benefits expense	698.05	474.71	378.68	1,172.76	710.61	1,601.45	887.34	674.42	500.40	1,561.76	925.08	2,224.13
(e) Finance cost	188.43	177.52	145.86	365.95	314.97	639.83	198.89	192.08	172.03	390.97	369.38	730.21
(f) Depreciation and amortisation expenses	420.27	338.45	265.44	758.72	518.70	1,157.57	441.44	360.04	290.67	801.48	568.46	1,266.43
(g) Other expenses	2,671.52	2,280.03	1,698.82	4,951.55	2,609.89	7,266.09	3,107.51	2,596.71	1,852.37	5,704.22	2,907.21	7,992.36
Total Expenses	8,095.42	6,745.36	5,393.35	14,840.78	8,579.67	21,686.66	9,984.89	8,185.39	6,471.38	18,170.28	10,571.08	26,389.00
3 Profit before exceptional items & tax (1-2)	1,633.49	1,831.30	917.74	3,464.79	1,453.80	3,876.47	2,246.85	1,843.91	1,275.60	4,090.76	1,876.98	5,383.21
4 Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
5 Profit before tax (3-4)	1,633.49	1,831.30	917.74	3,464.79	1,453.80	3,876.47	2,246.85	1,843.91	1,275.60	4,090.76	1,876.98	5,383.21
6 Tax Expenses												
(a) Current tax	278.00	534.00	245.00	812.00	391.00	999.58	372.40	613.41	296.49	985.81	452.29	1,238.32
(b) Earlier years' tax	-	-	-	-	-	5.95	-	-	-	-	-	8.48
(c) Deferred tax	85.38	(127.49)	21.93	(42.11)	10.58	208.29	92.81	(119.84)	32.90	-27.03	22.22	204.65
7 Profit for the period (5-6)	1,270.11	1,424.79	650.81	2,694.90	1,052.22	2,662.65	1,781.64	1,350.34	946.21	3,131.98	1,402.47	3,931.76
8 Other Comprehensive Income/(Loss)												
A Items that will not be reclassified to profit or loss												
(i) Remeasurements of defined benefit plans (net of taxes)	(6.13)	(6.12)	(7.66)	(12.25)	(15.33)	(24.50)	(5.81)	(5.79)	(7.85)	(11.60)	(15.69)	(23.19)
(ii) Income tax relating to items that will not be reclassified to profit or loss	1.54	1.54	1.93	3.08	3.86	6.17	1.45	1.45	1.98	2.90	3.95	5.83
B Items that will be reclassified to profit or loss												
(i) Exchange differences on foreign currency translation	-	-	-	-	-	-	(12.23)	10.96	(7.50)	(1.27)	(11.82)	(0.64)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive income (net of tax)	(4.59)	(4.58)	(5.73)	(9.17)	(11.47)	(18.33)	(16.59)	6.62	(13.37)	(9.97)	(23.56)	(18.00)
9 Total Comprehensive Income for the period (net of tax)	1,265.52	1,420.21	645.08	2,685.73	1,040.75	2,644.32	1,765.05	1,356.96	932.84	3,122.01	1,378.91	3,913.76
10 Profit for the period attributable to:												
(a) Shareholders of the Company	-	-	-	-	-	-	1,768.93	1,345.06	938.98	3,113.99	1,397.97	3,912.36
(b) Non-controlling interest	-	-	-	-	-	-	12.71	5.28	7.23	17.99	4.50	19.40
i	-	-	-	-	-	-	1,781.64	1,350.34	946.21	3,131.98	1,402.47	3,931.76
Total Comprehensive Income for the period attributable to:												
(a) Shareholders of the Company	-	-	-	-	-	-	1,752.31	1,351.64	925.63	3,103.95	1,374.45	3,894.22
(b) Non-controlling interest	-	-	-	-	-	-	12.74	5.32	7.21	18.06	4.46	19.54
,	-	-	-	-	-	-	1,765.05	1,356.96	932.84	3,122.01	1,378.91	3,913.76
11 Paid-up Equity Share Capital (Face Value of Rs.2/- per share)	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90
12 Other Equity						14,610.13						18,607.56
13 Earnings Per Share (Face Value of Rs.2/- each) (not annualised)												
Basic (in Rs.)	4.75	5.35	2.44	10.10	3.94	9.97	6.62	5.05	3.52	11.67	5.24	14.66
Diluted (in Rs.)	4.72	5.34	2.44	10.06	3.94	9.97	6.57	5.04	3.52	11.61	5.24	14.66

#### NOTES

- 1 The above Unaudited Financial Results for the quarter ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11, 2021. The statutory auditors have carried out the limited review of the above results.
- 2 Employee benefits expense for the current quarter include Employee Stock Options (ESOP) Compensation Cost of Rs.98.49 Lakhs and Rs.122.35 Lakhs in the Standalone and Consolidated Financial Results respectively.
- 3 Due to the 2nd wave of COVID-19 pandemic and subsequent restrictions imposed by the Government, the capacity utilisation of manufacturing plants was impacted during the previous quarter ended June 30, 2021. However, the plant's capacity utilization increased optimally in the current quarter ended September 30, 2021. The Company will continue to evaluate the pandemic related uncertainty on business and economic conditions and update its assessment accordingly.
- 4 The Company has identified Kitchen & Bath Products Business as its only primary reportable segment in accordance with the requirements of Ind AS 108 Operating Segments. Accordingly, no separate segment information has been provided.
- 5 The previous period figures have been regrouped/reclassified, wherever necessary, to correspond with those of the current period.

By Order of the Board For Acrysil Limited

CHIRAG A Dis-cit-0-Pione (1988) signed by CHRAGA PAREDRI DIS-cit-0-Pione (1988

CHIRAG A. PAREKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00298807)

Place: Washington DC, USA Date: November 11, 2021

STANDALONE   STANDALONE   CONSOLIDATE   As at 30,00 acroin   As at 30,	STATEMENT OF ASSETS & LIABILITIES				(Rs. in Lakhs)
March		STANDALONE	STANDALONE	CONSOLIDATED	CONSOLIDATED
(Nasers	Particulars	As at	As at	As at	As at
(ii) ASSETS (iii) Non-Current assets (iii) Property, Plant and Equipment (iii) Name Current assets (iii) Coparty, Plant and Equipment (iii) Right to use of all sequipment (iii) Clarent assets (iii) Clarent assets (i) Investments (ii) Investments (iii) Loans (iii) Clarent Assets (iii) Loans (iii) Clarent Assets (iii) Loans (iii) Clarent Assets (iii) Clarent		30.09.2021	31.03.2021	30.09.2021	31.03.2021
2) Non-Current Assets		(Unaudited)	(Audited)	(Unaudited)	(Audited)
2) Non-Current Assets	(I) ASSETS	,	` ,	,	,
OPERPOTE   Patent and Equipment   11,39989   10,485,88   13,107.36   12,117.99   10,085,88   33,107.36   12,117.99   10,081,081   10,	[``'				
(b) Right to use of assets   (c) Carptal Work-in-Progress   2.138.28   968.39   2.255.04   1.019.26	P '	11 300 80	10 485 88	13 107 36	12 117 00
(c) Capial Work-in-Progress   2,138,28   988,39   2,255.04   1,101.32   1,201.72   2,291.77   2,2			· ·	· ·	
(d) Goodwill (c) Chordwill (c)					
(g) Other Intangible assets   178.89   182.98   179.36   188.45   18.46   18.40   18	1, , ,	2,136.26	900.39	· ·	,
(f) Financial Assets   1.654.74   1.407.51   - 1.60.00   (f) Investments   1.654.74   1.407.51   - 1.60.00   (f) Investments   1.654.74   1.407.51   - 1.60.00   (f) Other Non-current Financial Assets   122.95   125.75   (g) Other Non-current Assets   122.95   663.10   1.111.88   714.68   (g) Other Non-current Assets   1.7521.64   14,561.95   19,966.97   17,029.32   (g) Current Assets   7.50.00   7.50.00   7.092.84   5.455.10   (g) Financial Assets   7.50.00   7.092.84   7.092.84   (g) Financial Assets   7.092.84   7.092.84   7.092.84   (g) Financial Assets   7.092.84   7.092.84   7.092.84   (g) Trade receivables   6.337.69   7.092.84   8.202.13   (g) Cher Current Financial Assets   40.507   220.33   860.90   773.53   (g) Bank balances other than (g) above   371.81   1.225.53   387.83   1.293.55   (g) Cher Current Financial Assets   1.331.93   1.730.67   1.535.85   1.722.46   (g) Current Financial Assets   1.331.93   1.730.67   1.535.85   1.722.46   (g) Cher Current Assets   2.075.97   1.593.32   2.431.60   1.670.44   (g) Corrent Assets   1.944.35   1.766.677   2.5432.95   2.20.88.20   (g) Financial Assets   1.743.52   1.766.77   2.5432.95   2.20.88.20   (g) Financial Liabilities   1.7687.61   15.144.03   2.2.132.05   (g) Cher Current Financial Assets   1.7687.61   15.144.03   2.2.132.05   (g) Cher Current Financial Assets   1.7687.61   15.144.03   2.2.132.05   (g) Equity And LiaBilities   1.7687.61   15.144.03   2.2.132.05   (g) Cher Current Liabilities   1.7687.61   15.144.03   2.2.132.05   (g) Cher Current Liabilities   1.7687.61   15.144.03   2.2.132.05   (g) Borrowing   2.178.63   1.620.69   2.675.69   2.170.64   (g) Borrowing   2.178.63   1.620.69   2.675.69   2.170.64   (g) Borrowing   2.178.63   4.53.3   6.66.41   4.58.33   (g) Provisions   3.788.50   4.39.3   (g) Borrowing   2.178.63   4.59.3   4.59.5   (g) Borrowing   1.789.60   4.39.3   (g) Borrowing   1.789.6		176 80	182.08	· ·	
(ii) I class	1, ,	170.09	102.90	179.50	100.40
(ii) Chars Non-current Financial Assets   22.54   115.96   126.78   122.95   (iii) Other Non-current Assets   962.25   663.10   1,111.38   71.468   (ii) Total Non-Current Assets   75.21.64   14,561.95   19,986.97   17,29.32   (ii) Current Assets   75.070.69   3,897.56   7,092.84   5,455.10   (ii) Financial Assets   75.070.69   3,897.56   7,092.84   5,455.10   (iii) Cash and cash equivalents   405.07   220.33   860.90   773.53   (iii) Bank balances other than (ii) above   371.81   1,225.53   367.83   1,293.55   (iv) Cherr Current Financial Assets   1,331.93   1,730.67   1,553.55   1,722.45   (iv) Current Tax Assets (net)   3,367.48   2,852.28   3,704.40   2,901.77   (c) Other Current Assets   1,341.93   1,730.67   1,553.55   1,722.45   (iv) Current Assets   2,075.97   1,593.32   2,431.60   1,670.44   (iv) Current Assets   1,341.93   1,730.67   1,535.85   1,722.45   (iv) Current Assets   1,341.93   1,730.67   1,535.85   1,722.45   (iv) Current Assets   1,341.93   1,730.67   1,535.35   (iv) Current Assets   1,341.93   1,730.67   1,535.35   (iv) Current Assets   1,341.93   1,730.67   1,535.35   (iv) Equity   3,341.52   1,565.67   1,532.35   1,522.95   (iv) Equity And Liabilities   1,544.03   1,567.75   (iv) Equity And Liabilities   1,544.03   1,544.03   1,544.03   (iv) Current Liabilities   1,544.03   1,544.03   1,544.03   (iv) Determinacial Liabilities   1,544.03   1,544.03   1,544.03   (iv) Determinacial Liabilities   1,544.03   1,544.03   1,544.03   (iv) Determinacial Liabilities   1,544.03   1,544.03   1,544.03	IV	1 654 74	1 407 51		_
(iii) Other Non-current Financial Assets (90 25 66.10 1.11.38 7.468 Total Non-Current Assets 96.22 5 66.10 1.11.38 7.468 Total Non-Current Assets 96.22 5 66.10 1.11.38 7.468 Total Non-Current Assets 17,521.64 14,561.95 19,966.97 17,029.32 7.468 Total Non-Current Assets 7.5070.69 3.897.56 7.092.84 5.455.10 (ii) Cash and cash equivalents 6 6.337.49 6.085.19 9.404.84 8.302.13 (iii) Cash and cash equivalents 90.507.81 1.225.53 387.83 1.229.55 (iv) Cans 13.08 10.99 14.69 13.23 (iv) Current Tinancial Assets 13.18 1.225.53 387.83 1.229.55 (iv) Other Current Financial Assets 1.319.93 1.706.7 1.535.85 1.722.45 (iv) Current Tax Assets (ect) 3.637.88 2.853.28 3.704.40 2.901.77 (iv) Other Current Assets 1.319.93 1.706.7 1.535.85 1.722.45 (iv) Current Assets 1.319.93 1.706.7 1.735.35 1.722.45 (iv) Current Assets 1.329.35 1.762.67 2.5432.25 2.208.20 1.702.45 (iv) Current Assets 1.339.30 1.730.2 2.436.6 1.450.44 1.704.44 1	I ''		· ·	_	_
(g) Other Non-current Assets   962.25   663.10   1,111.38   714.68   71541   70541	1 ' '			126.78	122 95
Total Non-Current Assets   17,521.64   14,561.95   19,986.97   17,029.32	` '				
(2) Current Assets (a) Inventories (b) Financial Assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Cash Cash equivalents (iiii) Cash equivalents (iiii) Cash equi	""			,	
(a) Inventories		17,021.01	11,001.50	15,500.57	17,025.52
(b) Financial Assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iii) Cash and cash equivalents (iv) Loans (iv) Other Current Financial Assets (iv) Current Tran Assets (iv) Current Tran Assets (iv) Current Tran Assets (iv) Current Tran Assets (iv) Current Liabilities (iv) Current Liabilities (iv) Current Current Liabilities (i	[` '	F 070 (0	2.907.57	7,000,04	E 4EE 10
(i) Cash and cash equivalents	I C /	3,070.69	3,897.36	7,092.84	3,433.10
(if) Cash and cash equivalents       405.07       230.33       860.90       773.83         (iii) Bank balances other than (ii) above       371.81       1,225.53       387.83       1,239.55         (iv) Loans       13.08       10.89       14.69       13.23         (v) Ourner II Financial Assets       1,531.93       1,730.67       1,535.85       1,732.45         (v) Current Tax Assets (net)       3,637.48       2,853.28       3,704.40       2,901.77         (c) Other Current Assets       2,075.97       1,593.32       2,431.60       1,670.44         Total Current Assets       19,443.52       17,687.7       25,432.95       22,988.20         TOTAL ASSETS       36,965.16       32,188.72       45,419.92       39,117.52         (I) Equity       (a) Equity Share capital       533.90       <	[ · /	( 227 40	C 00F 10	0.404.94	0 202 12
(iii) Bank balances other than (ii) above 371.81 1,225.53 387.83 1,239.55 (iv) Loans 13.08 10.89 14.69 13.23 (v) Other Current Financial Assets 1.531.93 1,730.67 1,335.85 1,732.45 (vi) Current Tax Assets (net) 3,637.48 2,855.28 3,704.40 2,901.77 (c) Other Current Assets 2,2075.97 1,593.32 2,431.60 1,670.44 Total Current Assets 19,443.52 17,626.77 25,432.95 22,088.20 TOTAL ASSETS 36,965.16 32,188.72 45,419.22 39,117.52 (II) EQUITY AND LIABILITIES (I) Equity (a) Equity Share capital (b) Other Equity 17,153.71 14,610.13 21,588.15 15,607.56 Equity attributable to equity holders of the Parent 17,687.61 15,144.03 22,122.05 19,141.66 Co.	I ''		· ·	,	
(iv) Loans         13.08         10.89         14.69         13.23           (v) Other Current Financial Assets         1,531.93         1,730.67         1,535.85         1,732.45           (v) Current Tax Assets (net)         3,637.48         2,853.28         3,704.40         2,901.77           (c) Other Current Assets         2,075.97         1,593.32         2,431.60         1,670.44           Challed Current Assets         19,443.52         17,626.77         25,432.95         22,088.20           TOTAL ASSETS         36,965.16         32,188.72         45,419.92         39,117.52           (I) Equity         (I) Equity         (I) Equity         (II) Equity         (III) Equity         (III) Equity         (III) Equity         (III) Equity         (III)					
Column	1 ` '		,		
(vi) Current Tax Assets (net) (c) Other Current Assets (c) Other Current Assets (d) Possets (e) Other Current Assets (e) Other Current Assets (f) Possets (f) Equity Share capital (f) Equity Share capital (f) Other Equity Controlling interests (f) Equity Controlling interests (f) Equity Controlling interests (g) Equity Controllin	` '				
(c) Other Current Assets 10443.52 17,626.77 1,593.32 1,431.60 1,670.44 10tal Current Assets 19,443.52 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 23,188.72 24,11.60 24,11.52 24,11.60 25,11.52 25,11.52 25,11.53.71 25,11			,	·	
Total Current Assets   19,443.52   17,626.77   25,432.95   22,088.20	1 ' '		· ·	·	
TOTAL ASSETS   36,965.16   32,188.72   45,419.92   39,117.52   (II) EQUITY AND LIABILITIES   (I) Equity   (a) Equity Share capital   533.90   533	[``'		· ·	·	
III   EQUITY AND LIABILITIES   (1) Equity   (3) Equity Share capital   533.90   53		<u> </u>	·	•	· · · · · · · · · · · · · · · · · · ·
(I) Equity (a) Equity Share capital (b) Other Equity (b) Other Equity (c) Other Equity (d) Equity Share capital (d) Equity Share capital (e) Other Equity (f) Other Inancial Liabilities (g) Equity Share Capital (g) Equity Share (g) Equity Share Capital (g) Equity Share Capital (g) Equity Share (g) Equity		36,965.16	32,188.72	45,419.92	39,117.52
(a) Equity Share capital (b) Other Equity (b) Other Equity (c) Other Equity (d) Other Equity (e) Other Equity (e) Other Equity (f) Other Equity (g) I7,153.71 (g) I4,610.13 (g) I2,1588.15 (g) I8,607.56 (g) I9,141.46 (g) I1,687.61 (g) I5,144.03 (g) I2,122.05 (g) I2,1487 (g) I2,148.7 (g) I3,607.61 (g) I3,607.62 (g) I4,607.61 (g) I3,607.62 (g) I4,607.63 (g) I3,607.63	[ , , ~				
(b) Other Equity Equity attributable to equity holders of the Parent Non-controlling interests Total Equity  17,687.61 15,144.03 22,122.05 19,141.46 Non-controlling interests 17,687.61 15,144.03 22,122.05 19,141.46 Non-controlling interests 17,687.61 15,144.03 22,141.87 19,397.46  (2) LIABILITIES 1 Non-Current Liabilities (a) Financial Liabilities (i) Borrowings 2,178.63 1,620.69 2,675.69 2,170.64 (ii) Lease liabilities (iii) Provisions 54.36 656.41 458.33 656.41 458.33 656.41 458.33 656.41 458.33 656.41 458.33 367.75 397.67 Total Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Borrowings (ii) Provisions Total outstanding dues of Micro and Small Enterprises Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (iv) Lease liabilities (iv) Cher current Liabilities (iv) Lease liabilities (iv) Cher current Liabilities (iv) Cher current Liabilities (iv) Cher current Liabilities (iv) Lease liabilities (iv) Le	(1) Equity				
Equity attributable to equity holders of the Parent   17,687.61   15,144.03   22,122.05   19,141.46   Non-controlling interests   -   -     292.82   256.00	(a) Equity Share capital	533.90	533.90	533.90	533.90
Non-controlling interests	(b) Other Equity	17,153.71	14,610.13	21,588.15	18,607.56
Total Equity   17,687.61   15,144.03   22,414.87   19,397.46	Equity attributable to equity holders of the Parent	17,687.61	15,144.03	22,122.05	19,141.46
(2) LIABILITIES 1. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (ii) Lease liabilities (iii) Provisions (iv) Deferred tax liabilities (a) Financial Liabilities (bet)  2.178.63 (iii) Provisions (iv) Deferred tax liabilities (Net) (iv) Deferred tax liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables Total outstanding dues of Micro and Small Enterprises Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (iv) Lease liabilities (ivi) Lease liabilities (ivi) Lease liabilities (ivi) Lease liabilities (ivi) Current Liabilities (ivi) Current Liabilities (ivi) Current Liabilities (ivi) Lease liabilities (ivi) Current Liabilit	Non-controlling interests	-	-	292.82	256.00
1. Non-Current Liabilities	Total Equity	17,687.61	15,144.03	22,414.87	19,397.46
1. Non-Current Liabilities					
(a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Lease liabilities (iii) Provisions (iii) Provisions (iv) Deferred tax liabilities (Net)  Total Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Borrowings (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables Total outstanding dues of Micro and Small Enterprises (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other funancial liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Provisions (vi) Provisions (vi) Provisions (vi) Provisions (vii) Current tax liabilities (net)  Total Current Liabilities (15,472,472,583)  15,952.02  14,429,98  19,236.49  2,677.69 2,170.64 458.33 456.41 458.33 466.41 458.33 466.41 458.33 468.71 458.83 468.71 468.71 468.71 468.77 47,432.83 47,958.07 47,432.83 47,958.07 41.06 41,080.75 42,074.29 42,377.43 4,790.93 4,161.29 4,299.89 4,161.29 4,178.41 4,299.89 4,161.29 4,178.41 4,299.80 4,161.29 4,178.41 4,179.80 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,17	(2) LIABILITIES				
(i) Borrowings	1. Non-Current Liabilities				
(i) Borrowings	(a) Financial Liabilities				
(ii) Lease liabilities (656.41 458.33 656.41 458.33 (iii) Provisions (54.36 54.36 68.71 68.71 (iv) Deferred tax liabilities (Net) 436.13 481.33 367.75 397.67 Total Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro and Small Enterprises 895.63 741.06 1,080.75 1,024.29 Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (20) Other current Curre	[``'	2,178.63	1,620,69	2,675,69	2,170.64
(iii) Provisions       54.36       54.36       68.71       68.71         (iv) Deferred tax liabilities (Net)       436.13       481.33       367.75       397.67         Total Non-Current Liabilities       3,325.53       2,614.71       3,768.56       3,095.35         2. Current Liabilities       54.36       6,931.99       7,488.80       7,432.83       7,958.07         (ii) Borrowings       6,931.99       7,488.80       7,432.83       7,958.07         (ii) Trade payables       70.000.00       7,41.06       1,080.75       1,024.29         Total outstanding dues of Micro and Small Enterprises       895.63       741.06       1,080.75       1,024.29         Total outstanding dues of creditors other than Micro and Small Enterprises       3,345.42       2,377.43       4,790.93       3,153.26         (iii) Other financial liabilities       337.28       309.17       420.78       324.25         (iv) Lease liabilities       201.44       97.93       201.44       97.93         (v) Other current liabilities       388.96       414.39       1,008.00       785.62         (vi) Provisions       135.47       97.37       140.47       102.88         (vii) Current Liabilities (net)       3,715.83       2,903.83       4,161.29 <t< td=""><td>  ```</td><td>1 '</td><td>l ' '</td><td>,</td><td></td></t<>	```	1 '	l ' '	,	
(iv) Deferred tax liabilities (Net)       436.13       481.33       367.75       397.67         Total Non-Current Liabilities       3,325.53       2,614.71       3,768.56       3,095.35         2. Current Liabilities       6,931.99       7,488.80       7,432.83       7,958.07         (ii) Borrowings       6,931.99       7,488.80       7,432.83       7,958.07         (ii) Trade payables       700 outstanding dues of Micro and Small Enterprises       895.63       741.06       1,080.75       1,024.29         Total outstanding dues of creditors other than Micro and Small Enterprises       33,345.42       2,377.43       4,790.93       3,153.26         (iii) Other financial liabilities       337.28       309.17       420.78       324.25         (iv) Lease liabilities       201.44       97.93       201.44       97.93         (v) Other current liabilities       388.96       414.39       1,008.00       785.62         (vi) Provisions       135.47       97.37       140.47       102.88         (vii) Current Liabilities (net)       3,715.83       2,903.83       4,161.29       3,178.41         Total Current Liabilities       19,277.55       17,044.69       23,005.05       19,720.06					
Total Non-Current Liabilities       3,325.53       2,614.71       3,768.56       3,095.35         2. Current Liabilities       3,325.53       2,614.71       3,768.56       3,095.35         2. Current Liabilities       4       4       5       5       6,931.99       7,488.80       7,432.83       7,958.07         (ii) Trade payables       7 Cotal outstanding dues of Micro and Small Enterprises       895.63       741.06       1,080.75       1,024.29         Total outstanding dues of creditors other than Micro and Small Enterprises       3,345.42       2,377.43       4,790.93       3,153.26         (iii) Other financial liabilities       337.28       309.17       420.78       324.25         (iv) Lease liabilities       201.44       97.93       201.44       97.93         (v) Other current liabilities       388.96       414.39       1,008.00       785.62         (vi) Provisions       135.47       97.37       140.47       102.88         (vii) Current tax liabilities (net)       3,715.83       2,903.83       4,161.29       3,178.41         Total Current Liabilities       15,952.02       14,429.98       19,236.49       16,624.71         Total Liabilities       19,277.55       17,044.69       23,005.05       19,720.06	1 ` '				
2. Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro and Small Enterprises 895.63 Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (iv) Lease liabilities (v) Other current liabilities (vi) Provisions (vii) Current tax liabilities (net) Total Current Liabilities (a) Financial Liabilities (b) G931.99 (c) Ay88.80 (c) Ay48.80 (c) Ay49.93 (c) Ay48.80 (c) Ay49.93 (c) Ay48.90 (c) Ay48.80 (c)					
(a) Financial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro and Small Enterprises  Total outstanding dues of creditors other than Micro and Small Enterprises  (iii) Other financial liabilities (iv) Lease liabilities (v) Other current liabilities (vi) Provisions (vii) Current tax liabilities (net)  Total Current Liabilities (13,943,199,174,88.80)  (6,931.99  (6,931.99  (7,488.80) (7,432.83  (7,958.07  (1,024.29  2,377.43  4,790.93  3,153.26  2,377.43  4,790.93  3,153.26  337.28  309.17  420.78  324.25  (1,024.29  320.144  37.93  420.78  324.25  (1,024.29  320.144  37.93  420.78  324.25  (1,024.29  320.144  320.1	2 Current Liabilities		, , ,	,	,,,,,,,,
(i) Borrowings       6,931.99       7,488.80       7,432.83       7,958.07         (ii) Trade payables       Total outstanding dues of Micro and Small Enterprises       895.63       741.06       1,080.75       1,024.29         Total outstanding dues of creditors other than Micro and Small Enterprises       3,345.42       2,377.43       4,790.93       3,153.26         (iii) Other financial liabilities       337.28       309.17       420.78       324.25         (iv) Lease liabilities       201.44       97.93       201.44       97.93         (v) Other current liabilities       388.96       414.39       1,008.00       785.62         (vi) Provisions       135.47       97.37       140.47       102.88         (vii) Current tax liabilities (net)       3,715.83       2,903.83       4,161.29       3,178.41         Total Current Liabilities       15,952.02       14,429.98       19,236.49       16,624.71         Total Liabilities       19,277.55       17,044.69       23,005.05       19,720.06					
(ii) Trade payables       895.63       741.06       1,080.75       1,024.29         Total outstanding dues of Micro and Small Enterprises       3,345.42       2,377.43       4,790.93       3,153.26         Small Enterprises         (iii) Other financial liabilities       337.28       309.17       420.78       324.25         (iv) Lease liabilities       201.44       97.93       201.44       97.93         (v) Other current liabilities       388.96       414.39       1,008.00       785.62         (vi) Provisions       135.47       97.37       140.47       102.88         (vii) Current tax liabilities (net)       3,715.83       2,903.83       4,161.29       3,178.41         Total Current Liabilities       15,952.02       14,429.98       19,236.49       16,624.71         Total Liabilities       19,277.55       17,044.69       23,005.05       19,720.06	I ` '	6 021 00	7 400 00	7 422 92	7.050.07
Total outstanding dues of Micro and Small Enterprises 895.63 741.06 1,080.75 1,024.29  Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities 337.28 309.17 420.78 324.25 (iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	l ''	0,931.99	7,400.00	7,432.63	7,936.07
Total outstanding dues of creditors other than Micro and Small Enterprises  (iii) Other financial liabilities  (iv) Lease liabilities  (v) Other current liabilities  (vi) Provisions  (vii) Current tax liabilities (net)  Total Current Liabilities  Total Liabilities  Total Liabilities  Total Liabilities  Total Discrept Fig. 1,044.69  3,345.42  2,377.43  4,790.93  3,153.26  324.25  329.93  3,153.26  324.25  329.93  3,153.26  329.93  3,153.26  4,790.93  3,153.26  3,	1 17 17	90E 62	741.06	1 000 75	1 024 20
Small Enterprises       337.28       309.17       420.78       324.25         (iv) Lease liabilities       201.44       97.93       201.44       97.93         (v) Other current liabilities       388.96       414.39       1,008.00       785.62         (vi) Provisions       135.47       97.37       140.47       102.88         (vii) Current tax liabilities (net)       3,715.83       2,903.83       4,161.29       3,178.41         Total Current Liabilities       15,952.02       14,429.98       19,236.49       16,624.71         Total Liabilities       19,277.55       17,044.69       23,005.05       19,720.06	Total outstanding dues of where and Small Enterprises	093.03	741.06	1,000.73	1,024.29
(iv) Lease liabilities       201.44       97.93       201.44       97.93         (v) Other current liabilities       388.96       414.39       1,008.00       785.62         (vi) Provisions       135.47       97.37       140.47       102.88         (vii) Current tax liabilities (net)       3,715.83       2,903.83       4,161.29       3,178.41         Total Current Liabilities       15,952.02       14,429.98       19,236.49       16,624.71         Total Liabilities       19,277.55       17,044.69       23,005.05       19,720.06	l ~	3,345.42	2,377.43	4,790.93	3,153.26
(v) Other current liabilities       388.96       414.39       1,008.00       785.62         (vi) Provisions       135.47       97.37       140.47       102.88         (vii) Current tax liabilities (net)       3,715.83       2,903.83       4,161.29       3,178.41         Total Current Liabilities       15,952.02       14,429.98       19,236.49       16,624.71         Total Liabilities       19,277.55       17,044.69       23,005.05       19,720.06	(iii) Other financial liabilities	337.28	309.17	420.78	324.25
(vi) Provisions     135.47     97.37     140.47     102.88       (vii) Current tax liabilities (net)     3,715.83     2,903.83     4,161.29     3,178.41       Total Current Liabilities     15,952.02     14,429.98     19,236.49     16,624.71       Total Liabilities     19,277.55     17,044.69     23,005.05     19,720.06	(iv) Lease liabilities	201.44	97.93	201.44	97.93
(vi) Provisions     135.47     97.37     140.47     102.88       (vii) Current tax liabilities (net)     3,715.83     2,903.83     4,161.29     3,178.41       Total Current Liabilities     15,952.02     14,429.98     19,236.49     16,624.71       Total Liabilities     19,277.55     17,044.69     23,005.05     19,720.06	(v) Other current liabilities	388.96	414.39	1,008.00	785.62
(vii) Current tax liabilities (net)       3,715.83       2,903.83       4,161.29       3,178.41         Total Current Liabilities       15,952.02       14,429.98       19,236.49       16,624.71         Total Liabilities       19,277.55       17,044.69       23,005.05       19,720.06				·	
Total Current Liabilities         15,952.02         14,429.98         19,236.49         16,624.71           Total Liabilities         19,277.55         17,044.69         23,005.05         19,720.06	l ` '			4,161.29	
Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	l ' '		· ·	·	
	Total Liabilities				
			·	,	

1) Previous period figures have been re-grouped /re-classified whenever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective April 1, 2021.

> By Order of the Board For Acrysil Limited

PAREKH

CHIRAG A Digitally signed by CHIBAG A PARISON Disc on PL on Paramental, 2.3.4 January before the State of Chilago and Chilago

CHIRAG A. PAREKH CHAIRMAN & MANAGING DIRECTOR (DIN: 00298807)

Place: Washington DC, USA Date: November 11, 2021

## ACRYSIL LIMITED

### STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2021

(Rs. in lakhs)

	Dantiaulaus	Half warm and ad	l an Cantamba	20, 2021	Half waar anda		(Rs. in lakhs)
	Particulars	Half year ended	on Septembe	er 30, 2021	Half year ende	a on Septembe	er 30, 2020
A	Cash flow from operating activities: Net profit for the year		2,694.89			1,052.22	
	Adjustments for -						
	Depreciation	758.72			518.70		
	Income tax expenses	769.89			401.58		
	Impairment loss recognised on trade receivables	(5.35)			280.64		
	Profit on disposal of property, plant & equipments	(54.37)			(1.46)		
	ESOP Expenses	178.21			-		
	Interest income	(44.71)			(82.70)		
	Finance cost	365.95	1,968.33		314.97	1,431.72	
	Operating Profit Before Working Capital Changes		4,663.23			2,483.94	
	Movements in working capital:						
	Trade and other receivables	787.93			(525.36)		
	Other current and non-current assets	(781.79)			(275.14)		
	Inventories	(1,173.13)			594.58		
	Provisions	25.85			11.71		
	Other current and non-current liabilities	(25.41)			(15.13)		
	Trade and other payables	1,123.38	(43.18)		(662.19)	(871.53)	
	Cash generated from operations		4,620.05			1,612.41	
	Income tax paid	(784.21)	(784.21)		(303.82)	(303.82)	
			( - /		(******)	(*****)	
	Net cash generated by operating activities			3,835.84			1,308.59
В	Cash flow from investing activities:						
	Payment for property, plant and equipments		(3,067.36)			(729.66)	
	Purchase of investments		(247.23)			-	
	Sale of fproperty, plant and equipments		400.00			63.11	
	Interest received	_	44.71		_	82.70	
	Net cash (used in)/generated from investing activities			(2,869.88)			(583.85
С	Cash flow from financing activities:						
	Proceeds from borrowings		557.94			(64.09)	
	Repayments of borrowings		(556.81)			(211.88)	
	Interest paid		(365.95)			(314.97)	
	Repayment of lease liabilities		(133.34)			(77.68)	
	Dividend paid	_	(293.05)		_		
	Net cash used in financing activities			(791.21)			(668.62
	Net increase in cash and cash equivalents		-	174.75		_	56.11
	Cash and cash equivalents as at beginning of the year			230.32			133.23
	Cash and cash equivalents as at end of the year		- -	405.07		_	189.34
			=			_	
		-1					

By Order of the Board For Acrysil Limited

CHIRAG A Display to great by CHIMA A PARENT Life Conference.

PAREKH

PAREKH

Conference Conference

CHIRAG A. PAREKH CHAIRMAN & MANAGING DIRECTOR (DIN: 00298807)

# ACRYSIL LIMITED

## CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2021

(Rs. in lakhs)

	Particulars	Half year ended	d on Septembe	er 30. 2021	Half year ende	d on Septem	(Rs. in lakhs) ber 30, 2020
-		Timi yeni enue	z on septemo	01 00, 2021	Tama year ende	a on septem	
A	Cash flow from operating activities:		2 121 00			1 402 47	
	Net profit for the year		3,131.99			1,402.47	
	Adjustments for -						
	Depreciation and amortization	801.48			568.46		
	Income tax expenses	958.78			474.51		
	Impairment loss recognised on trade receivables	-			280.64		
	ESOP Expenses	178.21			-		
	Gain on sale of property, plant & equipments	(54.37)			(1.46)		
	Exchange rate adjustment (net)	(1.27)			(11.82)		
	Interest Income	(39.96)			(74.00)		
	Finance cost	390.97	2,233.84		369.38	1,605.71	
	Operating Profit Before Working Capital Changes		5,365.83			3,008.18	
	Adjustment for						
	Trade and other receivables	(59.67)			(1,045.96)		
	Other current and non-current assets	(1,157.86)			(239.77)		
	Inventories	(1,637.74)			922.78		
	Provisions	25.99			12.86		
	Other current and non-current liabilities	222.40			44.36		
	Trade and other payables	1,763.37	(843.50)		(726.17)	(1,031.90)	
	Cash generated from operations		4,522.33			1,976.28	
	Income tax paid	(805.56)	(805.56)		(302.71)	(302.71)	
	Net cash generated by operating activities			3,716.77			1,673.58
В	Cash flow from investing activities:						
	Purchase of property, plant and equipments		(3,269.32)			(781.24)	
	Sales of property, plant & Equipments		400.00			63.11	
	Interest received	_	39.96		_	74.00	
				(2,829.36)			(644.13)
	Net cash (used in)/generated from investing activities						
С	Cash flow from financing activities:						
	Proceeds from borrowings		505.05			(362.61)	
	Repayment of borrowings		(525.24)			(241.87)	
	Repayment of lease liabilities		(133.34)			(77.68)	
	Dividend paid to owners of the Company		(293.05)			-	
	Changes in non-controlling interest		37.52			-	
	Interest paid	_	(390.97)		_	(369.38)	
	Net cash used in financing activities			(800.03)			(1,051.53)
			_				
	Net increase in cash and cash equivalents		_	87.37		·	(22.09)
	Cash and cash equivalents as at beginning of the year			773.53			592.06
	Cash and cash equivalents as at end of the year		-	860.90			569.97
	*		=			;	

By Order of the Board For Acrysil Limited

CHIRAGA

Digudiy ugwal by Cillida A PAREN

1.5.4.50-deshooplood-set-altabilityii Digudiya

PAREKH

PAREKH

TORUN TANAN T

CHIRAG A. PAREKH CHAIRMAN & MANAGING DIRECTOR (DIN: 00298807)