



# TRANSCHEM LIMITED

12 November 2022

To,  
Corporate Relation Department  
Bombay Stock Exchange Limited,  
P. J. Towers, 1<sup>st</sup> Floor,  
Dalal Street, New Trading Ring,  
Rotunda Building, Fort,  
MUMBAI – 400 001.

**REF: COMPANY CODE NO. 500422.**

**SUB: Un-audited Financial Results for the quarter and half year ended 30 September 2022**

Dear Sir,

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we are submitting herewith statement of Un-audited Financial Results of the Company for the quarter and half year ended 30 September 2022 along with copy of Limited Review Report as issued by Statutory Auditors in the prescribed format, reviewed by Audit Committee and taken on record by the Board of Directors in its meeting held on 12 November 2022.

These results are also being placed at the web-site of Company ([www.transchem.net](http://www.transchem.net)).

The Trading Window for the shares of the Company that was closed for designated persons since 01 October 2022 will reopen on 14 November 2022 after 48 hours of the declaration of results.

Hope you will find the same in order.

Thanking you,

Yours faithfully,  
For **TRANSCHEM LIMITED**

(NEERAJA KARANDIKAR)  
COMPANY SECRETARY (ACS 10130)

CIN : L24100MH1976PLC019327

Regd. Office : 304, Ganatra Estate, Pokhran Road No. 1, Khopat, Thane (W) 400 601.  
Tel.: 022-2547 7077 Telefax : 022-2547 8601 E-mail : [secretary@transchem.net](mailto:secretary@transchem.net) Website : [www.transchem.net](http://www.transchem.net)

**Limited Review Report on Unaudited financial results of Transchem Limited for the Quarter ended 30 September 2022 and year to date results for the period from 1<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022 Pursuant to the Regulation 33 of the Securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To The Board of Directors of  
Transchem Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Transchem Limited ('the Company') for the quarter ended 30 September 2022 and year to date for the period from April 01, 2022 to September 30, 2022 (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, as amended (the "Listing Regulation")
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 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 Maheshwari & Co.  
Chartered Accountants  
Firm's Registration No. 105834W



*Pawan Gattani*  
Pawan Gattani  
Partner

Membership No. 144734

UDIN: 22144734BCXLEO9411

Place: Mumbai

Date: November 12, 2022



# TRANSCHEM LIMITED

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30 September 2022

Sr. No.	Particulars	(₹ in Lakhs, unless otherwise stated)					
		Quarter Ended			Half Year Ended		Year Ended
		30 Sep 2022 #	30 Jun 2022	30 Sep 2021 #	30 Sep 2022	30 Sep 2021	31 Mar 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	<b>Income</b>						
	a) Income from operations	-	-	-	-	-	-
	b) Other income	104.00	112.70	139.29	216.70	283.49	666.05
	<b>Total Income</b>	<b>104.00</b>	<b>112.70</b>	<b>139.29</b>	<b>216.70</b>	<b>283.49</b>	<b>666.05</b>
2	<b>Expenses</b>						
	a) Employee benefit expenses	25.39	20.66	20.38	46.05	40.47	84.88
	b) Depreciation and amortisation expenses	0.19	0.20	0.19	0.39	0.39	0.78
	c) Finance cost	-	0.01	0.01	0.01	0.01	0.01
	d) Other expenses	22.28	15.61	28.87	37.89	40.34	189.56
	<b>Total Expenses</b>	<b>47.86</b>	<b>36.48</b>	<b>49.45</b>	<b>84.34</b>	<b>81.21</b>	<b>275.23</b>
3	<b>Profit / (Loss) before exceptional items (1-2)</b>	<b>56.14</b>	<b>76.22</b>	<b>89.84</b>	<b>132.36</b>	<b>202.28</b>	<b>390.82</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>56.14</b>	<b>76.22</b>	<b>89.84</b>	<b>132.36</b>	<b>202.28</b>	<b>390.82</b>
6	Tax expense	14.48	20.07	23.06	34.55	51.47	104.00
7	<b>Net Profit / (Loss) for the period/year (5-6)</b>	<b>41.66</b>	<b>56.15</b>	<b>66.78</b>	<b>97.81</b>	<b>150.81</b>	<b>286.82</b>
8	<b>Other comprehensive income (OCI) (Net of tax)</b>						
	<u>Items that will not be reclassified to profit or loss</u>						
	- Re-measurement gain/ (losses) on defined benefit plans	0.80	0.81	0.90	1.61	0.42	(3.22)
	- Net gain / (loss) on investments designated at FVTOCI	362.86	(513.18)	(160.17)	(150.32)	(159.30)	52.29
9	<b>Total comprehensive income for the period/year (net of tax) (7+8)</b>	<b>405.32</b>	<b>(456.22)</b>	<b>(92.49)</b>	<b>(50.90)</b>	<b>(8.07)</b>	<b>335.89</b>
10	Paid-up Equity Share Capital (Face value ₹10 per share)	1,224.00	1,224.00	1,224.00	1,224.00	1,224.00	1,224.00
11	Other Equity	NA	NA	NA	NA	NA	5,406.04
12	Earning per share (EPS) (in ₹) (not annualised)						
	i) Basic EPS	0.34	0.46	0.55	0.80	1.23	2.34
	ii) Diluted EPS	0.34	0.46	0.55	0.80	1.23	2.34

# Figures for the quarters ended 30 September 2022 and 30 September 2021, as reported in these financial results, are the balancing figures between published year to date figures up to the end of the first quarter and half year ended of the respective period.

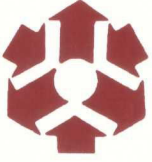


MR

CIN : L24100MH1976PLC019327

Regd. Office : 304, Ganatra Estate, Pokhran Road No. 1, Khopat, Thane (W) 400 601.

Tel.: 022-2547 7077 Telefax : 022-2547 3601 E-mail : secretary@transchem.net Website : www.transchem.net



## Notes:

- 1 The above unaudited financial results of Transchem Limited ('the Company') for the quarter and half year ended 30 September 2022 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 12 November 2022 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2022.
- 2 During the quarter and half year ended 30 September 2022 and financial year 2021-22, the Company does not have revenue from operations and hence for the purpose of disclosure of segment information, the Company does not have a business segment. Further, the Company operates in India and accordingly no disclosures are required under secondary segment reporting.
- 3 The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.
- 4 The previous periods numbers have been regrouped/ rearranged wherever necessary to confirm the current period presentation.

Place: Thane  
Date: 12 November 2022

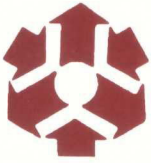


For Transchem Limited

*MSP Rananavre*

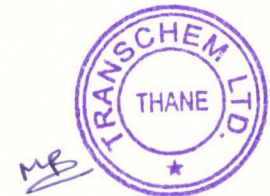
Mahesh Suresh Rananavre  
Director,  
DIN:08296631





Statement of Assets and Liabilities

Particulars	(₹ in Lakhs, unless otherwise stated)	
	As at	As at
	30 September 2022 (Unaudited)	31 March 2022 (Audited)
<b>Assets</b>		
<b>Non - Current Assets</b>		
Property, Plant and Equipment	9.41	9.80
Financial Assets		
Investments	1,396.03	881.62
<b>Total Non-Current Assets</b>	<b>1,405.44</b>	<b>891.42</b>
<b>Current Assets</b>		
Financial Assets		
Inventories	18.37	15.03
Cash and Cash Equivalents	248.69	3,422.04
Loans	4,604.70	2,255.45
Other Financial Assets	124.23	67.80
Other Current Assets	199.94	0.12
Current Tax Asset (Net)	20.92	29.46
<b>Total Current Assets</b>	<b>5,216.85</b>	<b>5,789.90</b>
<b>Total Assets</b>	<b>6,622.29</b>	<b>6,681.32</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	1,224.00	1,224.00
Other Equity	5,355.14	5,406.04
<b>Total Equity</b>	<b>6,579.14</b>	<b>6,630.04</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Provisions	22.46	23.32
<b>Total Non-Current Liabilities</b>	<b>22.46</b>	<b>23.32</b>
<b>Current Liabilities</b>		
Provisions	1.27	0.74
Other Current Liabilities	19.42	27.22
<b>Total Current Liabilities</b>	<b>20.69</b>	<b>27.96</b>
<b>Total Equity and Liabilities</b>	<b>6,622.29</b>	<b>6,681.32</b>





Statement of Cash Flow for the Half Year Ended 30 September 2022			
(₹ in Lakhs, unless otherwise stated)			
	Particulars	Half Year Ended	Half Year Ended
		30 September 2022	30 September 2021
		(Unaudited)	(Unaudited)
<b>A</b>	<b>Cash Flows From Operating Activities</b>		
	Profit / (Loss) Before Tax	132.36	202.28
	<b>Adjustments For:</b>		
	Depreciation and Amortization Expenses	0.39	0.39
	Gst credit Expense	-	19.57
	Liability Written Back	-	(0.45)
	Dividend on Equity shares	(0.44)	(0.92)
	Provision for gratuity and compensated absences expenses	1.27	1.78
	<b>Operating Profit before Working Capital Changes</b>	<b>133.58</b>	<b>222.65</b>
	<b>Adjustments For:</b>		
	(Increase)/Decrease in Inventories	(3.35)	(1.33)
	(Increase)/Decrease in Loans and other Financial / Current Assets	(2,605.49)	(519.36)
	Increase/(Decrease) in Other Current Liabilities and Provisions	(7.79)	(6.19)
	<b>Cash Generated from / (Used in) Operating Activities</b>	<b>(2,483.05)</b>	<b>(304.23)</b>
	Direct taxes paid (net of refunds)	(35.39)	(38.30)
	<b>Net Cash Generated from / (Used in) Operations Activities (A)</b>	<b>(2,518.44)</b>	<b>(342.53)</b>
<b>B</b>	<b>Cash Flows From Investing Activities</b>		
	(Payments) towards purchase of Non Current Investments	(1,547.99)	(689.63)
	Proceeds from sale of Non Current Investments	892.64	13.94
	Dividend Received from Equity shares	0.44	0.92
	<b>Net Cash Generated from/(Used in) Investing Activities (B)</b>	<b>(654.91)</b>	<b>(674.77)</b>
<b>C</b>	<b>Cash Flows From Financing Activities (C)</b>		
	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(3,173.35)</b>	<b>(1,017.30)</b>
	Cash and Cash Equivalent as at beginning of the period	3,422.04	1,171.07
	Cash and Cash Equivalent as at end of the period	248.69	153.77

