

CCAL
CHEMFAB ALKALIS LIMITED
(Formerly Known as Teamec Chlorates Limited)

REF: CHEMFAB/SEC/2024-2025

10th February 2025

BSE Limited

Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

BSE – Scrip Code: 541269

National Stock Exchange of India Limited

The Manager, Listing Department
“Exchange Plaza”
Bandra - Kurla Complex, Bandra (E)
Mumbai - 400 051

NSE Symbol: CHEMFAB

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended 31st December,2024

In line with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02nd January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December 2024.

Request you to kindly take the same on record.

Thanking You,

Yours Faithfully,

For **CHEMFAB ALKALIS LIMITED**

B. VIGNESH RAM

COMPANY SECRETARY & COMPLIANCE OFFICER



Certificate No. OHS 62229 / EMS 71748
An OHSAS 18001 and ISO 14001 Certified Company

CIN No.: L24290TN2009PLC071563
Member - Dr. Rao's Group of Companies
Regd. Off: 'TEAM House', GST Road, Vandalur, Chennai - 600 048, India.
Plant : "Gnanananda Place", Kalapet, Puducherry - 605 014, India Ph : +91 413 2655111,
E-mail: chemfabalkalis@draaoholdings.com, www.chemfabalkalis.com



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

TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **CHEMFAB ALKALIS LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and nine months ended 31 December 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:

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

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

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

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



A handwritten signature in blue ink, appearing to read "P. Usha Parvathy".

P Usha Parvathy

Partner

Membership No. 207704

UDIN: **25207704BMOCZH7564**

Place: Chennai

Date: 30 January 2025

(Amount Rs. In Lakhs)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2024

| Sl. No. | Particulars | 3 Months ended 31/12/2024 | Preceding 3 Months ended 30/09/2024 | Corresponding 3 months ended 31/12/2023 in the previous year | Year to date figures for current period ended 31/12/2024 | Year to date figures for previous period ended 31/12/2023 | Previous year ended 31/03/2024 |
|---------|---|---------------------------|-------------------------------------|--|--|---|--------------------------------|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | (a) Revenue from Operations | 8,362.28 | 8,189.62 | 8,633.02 | 24,205.01 | 24,498.93 | 32,729.68 |
| | (b) Other Income | 254.71 | 60.12 | 150.51 | 574.17 | 663.98 | 854.46 |
| | Total Income | 8,616.99 | 8,249.74 | 8,783.53 | 24,779.18 | 25,162.91 | 33,584.14 |
| 2 | Expenses | | | | | | |
| | (a) Cost of Materials Consumed | 2,604.84 | 2,837.15 | 1,722.47 | 7,427.70 | 5,751.92 | 7,364.89 |
| | (b) Purchase of Stock in trade | 52.50 | 136.50 | 984.12 | 735.23 | 1,531.14 | 2,213.79 |
| | (c) Changes in Inventories of Finished goods and Work-in-Progress | (66.36) | (680.51) | 224.23 | (1,097.93) | 5.56 | 238.09 |
| | (d) Direct Manufacturing Expenses - Power, Fuel & Others (Refer note 4) | 2,878.99 | 3,084.38 | 2,611.97 | 8,760.23 | 8,235.68 | 11,216.61 |
| | (e) Employee Benefits Expense | 629.83 | 689.23 | 585.38 | 1,937.02 | 1,774.69 | 2,336.29 |
| | (f) Finance Cost | 119.91 | 121.83 | 42.87 | 335.94 | 53.36 | 94.22 |
| | (g) Depreciation and Amortisation Expense | 961.59 | 879.85 | 544.68 | 2,572.43 | 1,648.81 | 2,235.08 |
| | (h) Other Expenses | 1,071.50 | 1,108.57 | 984.93 | 3,404.27 | 3,042.90 | 3,970.52 |
| | Total Expenses | 8,252.80 | 8,177.00 | 7,700.65 | 24,074.89 | 22,044.06 | 29,669.49 |
| 3 | Profit before Tax (1-2) | 364.19 | 72.74 | 1,082.88 | 704.29 | 3,118.85 | 3,914.65 |
| 4 | Tax Expense | | | | | | |
| | - Current tax | 95.46 | 73.45 | 204.46 | 275.84 | 591.84 | 766.49 |
| | - Deferred tax | 80.25 | 52.73 | 167.97 | 203.84 | 435.40 | 515.85 |
| | Total Tax Expense | 175.71 | 126.18 | 372.43 | 479.68 | 1,027.24 | 1,282.34 |
| 5 | Net Profit / (Loss) after Tax (3-4) | 188.48 | (53.44) | 710.45 | 224.61 | 2,091.61 | 2,632.31 |
| 6 | Other Comprehensive Income | | | | | | |
| | (a) Items that will not be reclassified to the Statement of Profit and Loss | | | | | | |
| | - Remeasurement of net defined benefit liability | 5.71 | 5.72 | (23.38) | 17.14 | (70.14) | 22.85 |
| | - Fair value gain on investments in equity instruments designated as at FVTOCI | (1.16) | 2.01 | 0.86 | 2.80 | 5.62 | 5.74 |
| | - Income tax relating to items that will not be reclassified to profit or loss | (1.66) | (1.66) | 6.81 | (4.98) | 20.42 | (6.65) |
| | (b) Items that will be reclassified to the Statement of Profit and Loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income / (Loss) Net of Tax | 2.89 | 6.07 | (15.71) | 14.96 | (44.10) | 21.94 |
| 7 | Total Comprehensive Income / (Loss) (5+6) | 191.37 | (47.37) | 694.74 | 239.57 | 2,047.51 | 2,654.25 |
| 8 | Profit / (Loss) for the year Attributable to: | | | | | | |
| | Owners of the Company | 188.48 | (53.44) | 710.45 | 224.61 | 2,091.61 | 2,632.31 |
| | Non-Controlling Interests | - | - | - | - | - | - |
| 9 | Other Comprehensive Income / (Loss) for the year Attributable to: | | | | | | |
| | Owners of the Company | 2.89 | 6.07 | (15.71) | 14.96 | (44.10) | 21.94 |
| | Non-Controlling Interests | - | - | - | - | - | - |
| 10 | Total Comprehensive Income / (Loss) for the year Attributable to: | | | | | | |
| | Owners of the Company | 191.37 | (47.37) | 694.74 | 239.57 | 2,047.51 | 2,654.25 |
| | Non-Controlling Interests | - | - | - | - | - | - |
| 11 | Paid-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer Note 2) | 1,428.66 | 1,428.66 | 1,422.66 | 1,428.66 | 1,422.66 | 1,422.66 |
| 12 | Reserves (Other Equity) | | | | | | 37,303.82 |
| 13 | Earning per Share (Face Value of Rs. 10 per share) | | | | | | |
| | (a) Basic | (not annualised) 1.32 | (not annualised) 0.37 | (not annualised) 5.00 | (not annualised) 1.57 | (not annualised) 14.73 | 18.53 |
| | (b) Diluted | (not annualised) 1.21 | (not annualised) 0.37 | (not annualised) 4.95 | (not annualised) 1.56 | (not annualised) 14.59 | 18.34 |



Signature

Chemfab Alkalis Limited

CIN:L24290TN2009PLC071563

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

Phone No: +91 44 66799595 Fax No: +91 44 66799561

NOTES:

- The Statement of Consolidated unaudited financial results comprises of the financial results of Chemfab Alkalis Limited (CAL) ("the Parent Company") and Chemfab Alkalis Karaikal Limited (CAKL) ("the Subsidiary") (together referred to as "the Group"). These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent Company at their meeting held on 30 January 2025.
- During the current nine months ended 31 December 2024, the Parent Company had allotted 60,000 Equity shares of Rs. 10 each upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2020".

Consequently, the paid up share capital of the Parent Company had increased from Rs. 1,422.66 Lakhs to Rs. 1,428.66 Lakhs during the period ended 31 December 2024
- The Group has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount Rs. In Lakhs)

| Sl. No. | Particulars | 3 Months ended 31/12/2024 | Preceding 3 Months ended 30/09/2024 | Corresponding 3 months ended 31/12/2023 in the previous year | Year to date figures for current period ended 31/12/2024 | Year to date figures for previous period ended 31/12/2023 | Previous year ended 31/03/2024 |
|-------------------|-----------------------------------|---------------------------|-------------------------------------|--|--|---|--------------------------------|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Segment Revenue | | | | | | |
| | a) Chemicals and related Products | 4,916.26 | 4,737.12 | 4,652.60 | 14,213.42 | 15,431.53 | 20,150.37 |
| | b) PVC-O Pipes | 3,446.02 | 3,452.50 | 3,980.42 | 9,991.59 | 9,100.09 | 12,612.00 |
| | | 8,362.28 | 8,189.62 | 8,633.02 | 24,205.01 | 24,531.62 | 32,762.37 |
| | Less: Inter Segment Revenue | - | - | - | - | (32.69) | (32.69) |
| | Net Segment Revenue | 8,362.28 | 8,189.62 | 8,633.02 | 24,205.01 | 24,498.93 | 32,729.68 |
| II | Segment Result before tax | | | | | | |
| | a) Chemicals and related Products | (709.37) | (919.41) | (3.92) | (2,266.08) | 349.07 | 86.67 |
| | b) PVC-O Pipes | 938.76 | 1,053.86 | 979.16 | 2,732.14 | 2,159.16 | 3,067.74 |
| | Total | 229.39 | 134.45 | 975.24 | 466.06 | 2,508.23 | 3,154.41 |
| | Less: Inter Segment Result | - | - | - | - | - | - |
| | Less: Finance Cost | (119.91) | (121.83) | (42.87) | (335.94) | (53.36) | (94.22) |
| Add: Other Income | 254.71 | 60.12 | 150.51 | 574.17 | 663.98 | 854.46 | |
| | Total Profit Before Tax | 364.19 | 72.74 | 1,082.88 | 704.29 | 3,118.85 | 3,914.65 |
| III | Segment Assets: | | | | | | |
| | a) Chemicals and related Products | 31,996.72 | 32,502.49 | 29,596.80 | 31,996.72 | 29,596.80 | 31,150.03 |
| | b) PVC-O Pipes | 16,532.55 | 17,979.06 | 9,656.06 | 16,532.55 | 9,656.06 | 15,402.95 |
| | Total Segment Assets | 48,529.27 | 50,481.55 | 39,252.86 | 48,529.27 | 39,252.86 | 46,552.98 |
| | Add: Unallocable assets | 3,572.74 | 2,963.38 | 7,681.72 | 3,572.74 | 7,681.72 | 3,479.20 |
| | Total Assets | 52,102.01 | 53,444.93 | 46,934.58 | 52,102.01 | 46,934.58 | 50,032.18 |
| IV | Segment Liabilities: | | | | | | |
| | a) Chemicals and related Products | 2,739.92 | 4,185.63 | 3,304.46 | 2,739.92 | 3,304.46 | 4,012.32 |
| | b) PVC-O Pipes | 2,299.45 | 2,289.51 | 3,487.77 | 2,299.45 | 3,487.77 | 5,274.04 |
| | Total Segment Liabilities | 5,039.37 | 6,475.14 | 6,792.23 | 5,039.37 | 6,792.23 | 9,286.36 |
| | Add: Unallocable liabilities | 8,164.63 | 8,330.22 | 2,070.17 | 8,164.63 | 2,070.17 | 2,019.34 |
| | Total Liabilities | 13,204.00 | 14,805.36 | 8,862.40 | 13,204.00 | 8,862.40 | 11,305.70 |

- As per tariff order of Andhra Pradesh Electricity Regulatory Commission, Southern Power Distribution Company of Andhra Pradesh Limited (APSPDCL) has been directed to recover true up charges for power units consumed for the period FY 2022-23 to FY 2023-24 in monthly instalments commencing from the month of November 2024. Accordingly the Parent company had provided for the total amount chargeable of Rs. 40.84 Lakhs during the current period ended 31 December 2024.



For Chemfab Alkalis Limited

Suresh Krishnamurthi Rao

Suresh Krishnamurthi Rao
Chairman

DIN No: 00127809

Place: Chennai
Date: 30 January 2025

Chemfab Alkalis Limited
CIN:L24290TN2009PLC071563
 Regd. Office: Team House, Vandalur, Chennai 600 048.
 Phone No: +91 44 66799595 Fax No: +91 44 66799561

(Amount Rs. In Lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2024

| Sl. No. | Particulars | 3 Months ended 31/12/2024 | Preceding 3 Months ended 30/09/2024 | Corresponding 3 months ended 31/12/2023 in the previous year | Year to date figures for current period ended 31/12/2024 | Year to date figures for previous period ended 31/12/2023 | Previous year ended 31/03/2024 |
|---------|--|---------------------------|-------------------------------------|--|--|---|--------------------------------|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | (a) Revenue from Operations | 7,920.54 | 7,899.87 | 8,633.02 | 23,424.46 | 24,498.93 | 32,728.78 |
| | (b) Other Income | 141.92 | 58.95 | 125.36 | 457.50 | 602.27 | 778.37 |
| | Total Income | 8,062.46 | 7,958.82 | 8,758.38 | 23,881.96 | 25,101.20 | 33,507.15 |
| 2 | Expenses | | | | | | |
| | (a) Cost of Materials Consumed | 2,042.24 | 2,397.95 | 1,722.47 | 6,243.43 | 5,751.92 | 7,304.70 |
| | (b) Purchase of Stock in trade | 52.50 | 136.50 | 984.12 | 735.23 | 1,531.14 | 2,213.79 |
| | (c) Changes in Inventories of Finished goods and Work-in-Progress | (18.54) | (584.47) | 224.23 | (846.05) | 5.56 | 266.21 |
| | (d) Direct Manufacturing Expenses - Power, Fuel & Others (Refer note 5) | 2,833.18 | 3,046.95 | 2,611.97 | 8,654.09 | 8,235.68 | 11,198.90 |
| | (e) Employee Benefits Expense | 578.53 | 612.00 | 497.35 | 1,717.72 | 1,575.78 | 2,195.74 |
| | (f) Finance Cost | 162.64 | 121.66 | 42.60 | 335.38 | 52.45 | 93.08 |
| | (g) Depreciation and Amortisation Expense | 851.47 | 782.42 | 539.58 | 2,274.62 | 1,637.86 | 2,185.01 |
| | (h) Other Expenses | 984.04 | 1,024.93 | 954.94 | 3,159.65 | 2,952.92 | 3,787.04 |
| | Total Expenses | 7,486.06 | 7,537.94 | 7,577.26 | 22,274.07 | 21,743.31 | 29,244.47 |
| 3 | Profit before Tax (1-2) | 576.40 | 420.88 | 1,181.12 | 1,607.89 | 3,357.89 | 4,262.68 |
| 4 | Tax Expense | | | | | | |
| | - Current tax | 94.39 | 73.44 | 196.67 | 274.69 | 579.69 | 748.11 |
| | - Deferred tax | 80.25 | 52.72 | 167.97 | 203.83 | 435.40 | 515.85 |
| | Total Tax Expense | 174.64 | 126.16 | 364.64 | 478.52 | 1,015.09 | 1,263.96 |
| 5 | Net Profit / (Loss) after Tax (3-4) | 401.76 | 294.72 | 816.48 | 1,129.37 | 2,342.80 | 2,998.72 |
| 6 | Other Comprehensive Income | | | | | | |
| | (a) Items that will not be reclassified to the Statement of Profit and Loss | | | | | | |
| | - Remeasurement of net defined benefit liability | 5.71 | 5.72 | (23.38) | 17.14 | (70.14) | 22.85 |
| | - Fair value gain on investments in equity instruments designated as at FVTOCI | (1.16) | 2.01 | 0.86 | 2.80 | 5.62 | 5.74 |
| | - Income tax relating to items that will not be reclassified to profit or loss | (1.66) | (1.66) | 6.81 | (4.98) | 20.42 | (6.65) |
| | (b) Items that will be reclassified to the Statement of Profit and Loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income / (Loss) Net of Tax | 2.89 | 6.07 | (15.71) | 14.96 | (44.10) | 21.94 |
| 7 | Total Comprehensive Income / (Loss) (5+6) | 404.65 | 300.79 | 800.77 | 1,144.33 | 2,298.70 | 3,020.66 |
| 8 | Paid-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer note 2) | 1,428.66 | 1,428.66 | 1,422.66 | 1,428.66 | 1,422.66 | 1,422.66 |
| 9 | Reserves (Other Equity) | | | | | | 37,866.33 |
| 10 | Earning per Share (Face Value of Rs. 10 per share) | (not annualised) | (not annualised) | (not annualised) | (not annualised) | (not annualised) | |
| | (a) Basic | 2.81 | 2.06 | 5.74 | 7.91 | 16.49 | 21.10 |
| | (b) Diluted | 2.79 | 2.05 | 5.69 | 7.85 | 16.34 | 20.90 |



[Handwritten Signature]

NOTES:

- The above Statement of Standalone unaudited financial results were reviewed and recommended by the Audit Committee at its meeting held on 30 January 2025 and approved by the Board of Directors of the Company at their meeting held on that date.
- During the current nine months ended 31 December 2024, the Company had allotted 60,000 Equity shares of Rs. 10 each upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2020".

Consequently, the paid up share capital of the Company had increased from Rs. 1,422.66 Lakhs to Rs. 1,428.66 Lakhs during the period ended 31 December 2024
- The Company has identified its reportable segments in accordance with Ind AS 108 - Operating Segments. Accordingly, two reportable segments i.e. Chemicals and Related Products and PVC - O Pipes have been identified, the details of which are given below:

(Amount Rs. In Lakhs)

| Sl. No. | Particulars | 3 Months ended 31/12/2024 | Preceding 3 Months ended 30/09/2024 | Corresponding 3 months ended 31/12/2023 in the previous year | Year to date figures for current period ended 31/12/2024 | Year to date figures for previous period ended 31/12/2023 | Previous year ended 31/03/2024 |
|---------|-----------------------------------|---------------------------|-------------------------------------|--|--|---|--------------------------------|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | Segment Revenue | | | | | | |
| I | a) Chemicals and related Products | 4,474.52 | 4,447.37 | 4,652.60 | 13,432.87 | 15,431.53 | 20,149.47 |
| | b) PVC-O Pipes | 3,446.02 | 3,452.50 | 3,980.42 | 9,991.59 | 9,100.09 | 12,612.00 |
| | | 7,920.54 | 7,899.87 | 8,633.02 | 23,424.46 | 24,531.62 | 32,761.47 |
| | Less: Inter Segment Revenue | - | - | - | - | (32.69) | (32.69) |
| | Net Segment Revenue | 7,920.54 | 7,899.87 | 8,633.02 | 23,424.46 | 24,498.93 | 32,728.78 |
| | Segment Result before tax | | | | | | |
| II | a) Chemicals and related Products | (341.64) | (570.27) | 119.20 | (1,246.37) | 648.91 | 509.65 |
| | b) PVC-O Pipes | 938.76 | 1,053.86 | 979.16 | 2,732.14 | 2,159.16 | 3,067.74 |
| | Total | 597.12 | 483.59 | 1,098.36 | 1,485.77 | 2,808.07 | 3,577.39 |
| | Less: Finance Cost | (162.64) | (121.66) | (42.60) | (335.38) | (52.45) | (93.08) |
| | Add: Other Income | 141.92 | 58.95 | 125.36 | 457.50 | 602.27 | 778.37 |
| | Total Profit Before Tax | 576.40 | 420.88 | 1,181.12 | 1,607.89 | 3,357.89 | 4,262.68 |
| | Segment Assets: | | | | | | |
| III | a) Chemicals and related Products | 18,628.17 | 18,186.10 | 20,500.97 | 18,628.17 | 20,500.97 | 20,512.04 |
| | b) PVC-O Pipes | 16,532.55 | 17,979.06 | 9,656.06 | 16,532.55 | 9,656.06 | 15,402.95 |
| | Total Segment Assets | 35,160.72 | 36,165.16 | 30,157.03 | 35,160.72 | 30,157.03 | 35,914.99 |
| | Add: Unallocable assets | 17,807.51 | 17,874.28 | 16,884.62 | 17,807.51 | 16,884.62 | 13,905.99 |
| | Total Assets | 52,968.23 | 54,039.44 | 47,041.65 | 52,968.23 | 47,041.65 | 49,820.98 |
| | Segment Liabilities: | | | | | | |
| IV | a) Chemicals and related Products | 2,712.73 | 3,550.05 | 2,982.16 | 2,712.73 | 2,982.16 | 3,262.60 |
| | b) PVC-O Pipes | 1,749.50 | 2,289.51 | 3,487.77 | 1,749.50 | 3,487.77 | 5,274.04 |
| | Total Segment Liabilities | 4,462.23 | 5,839.56 | 6,469.93 | 4,462.23 | 6,469.93 | 8,536.64 |
| | Add: Unallocable liabilities | 8,140.73 | 8,306.32 | 2,052.26 | 8,140.73 | 2,052.26 | 1,995.35 |
| | Total Liabilities | 12,602.96 | 14,145.88 | 8,522.19 | 12,602.96 | 8,522.19 | 10,531.99 |

- During the current nine months the Company has paid Rs. 4,400 Lakhs towards subscription of 4,40,00,000 0.01% Convertible Preference shares with Face value of Rs. 10 each to Chemfab Alkalis Karaikal Limited (CAKL) (Wholly owned subsidiary) and the shares were allotted by CAKL.
- As per tariff order of Andhra Pradesh Electricity Regulatory Commission, Southern Power Distribution Company of Andhra Pradesh Limited (APSPDCL) has been directed to recover true up charges for power units consumed for the period FY 2022-23 to FY 2023-24 in monthly instalments commencing from the month of November 2024. Accordingly the company had provided for the total amount chargeable of Rs. 40.84 Lakhs during the current period ended 31 December 2024.



For Chemfab Alkalis Limited

Suresh Krishnamurthi Rao

Suresh Krishnamurthi Rao
Chairman

DIN No: 00127809

Place: Chennai
Date: 30 January 2025

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

TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Chemfab Alkalis Limited** ("the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the 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 Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

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



P Usha Parvathy

Partner

Membership No. 207704

UDIN: **25207704BMOCZG4463**

Place: Chennai

Date: 30 January 2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.