



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

KC-13/

11th November, 2021

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

Symbol: KANORICHEM

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

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

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

1. 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.

Place: Kolkata

Dated: 11th day of November, 2021



For JKVS & CO.
Firm Registration No.318086E
Chartered Accountants

Ajay Kumar

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



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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

Particulars	Quarter ended			Half Year ended		Year ended
	(Unaudited)			(Unaudited)		(Audited)
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
INCOME						
Revenue from Operations	17,390	11,705	7,824	29,095	11,383	38,795
Other Income	133	318	203	451	404	488
Total Income	17,523	12,023	8,027	29,546	11,787	39,283
EXPENSES						
Cost of Materials Consumed	11,692	9,041	5,156	20,733	7,046	25,759
Change in Inventories of Finished Goods and Work-in-Progress	761	(1,026)	427	(265)	1,401	1,355
Employee Benefit Expenses	834	825	716	1,659	1,418	2,910
Other Expenses	2,088	1,864	1,472	3,952	2,214	5,923
Expenses	15,375	10,704	7,771	26,079	12,079	35,947
Profit/(Loss) before Finance Costs, Depreciation & Amortisation, Exceptional Items and Tax	2,148	1,319	256	3,467	(292)	3,336
Finance Costs	202	274	332	476	656	1,247
Depreciation and Amortisation Expenses	533	524	572	1,057	1,141	2,214
Profit/(Loss) before Exceptional Items and Tax	1,413	521	(648)	1,934	(2,089)	(125)
Exceptional Item	-	-	-	-	79	378
Profit/(Loss) before Tax	1,413	521	(648)	1,934	(2,168)	(503)
Tax Expenses:						
Current Tax	257	92	-	349	-	-
Deferred Tax	239	76	(10)	315	(67)	(136)
Profit/(Loss) for the Period	917	353	(638)	1,270	(2,101)	(367)
OTHER COMPREHENSIVE INCOME (OCI)						
A (i) Items that will not be reclassified to Profit or Loss	(6)	(2)	(14)	(8)	(17)	84
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	2	2	4	4	8	(19)
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)	(4)	-	(10)	(4)	(9)	65
Total Comprehensive Income for the Period	913	353	(648)	1,266	(2,110)	(302)
Paid up Equity Share Capital (INR 5/- per Share)	2,185	2,185	2,185	2,185	2,185	2,185
Other Equity	-	-	-	-	-	59,187
Earnings per Share (INR) - Basic & Diluted	2.10	0.81	(1.46)	2.91	(4.81)	(0.84)

(INR in Lakh)

SEGMENT WISE STANDALONE REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Quarter ended			Half Year ended		Year ended
	(Unaudited)			(Unaudited)		(Audited)
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
Segment Revenue						
Alco Chemicals	17,334	11,634	7,769	28,968	11,259	38,565
Solar Power	56	71	55	127	124	230
Revenue from operations	17,390	11,705	7,824	29,095	11,383	38,795
Segment Results						
Alco Chemicals	1,889	720	(216)	2,609	(1,252)	1,808
Solar Power	(99)	(3)	(63)	(102)	(115)	(249)
Total	1,790	717	(279)	2,507	(1,367)	1,559
Less :						
i) Finance Costs	202	274	332	476	656	1,247
ii) Exceptional items	-	-	-	-	79	378
iii) Other un-allocable expenditure net off un-allocable income	175	(78)	37	97	66	437
Profit/(Loss) before Tax	1,413	521	(648)	1,934	(2,168)	(503)
Segment Assets						
Alco Chemicals	52,869	51,396	48,025	52,869	48,025	51,066
Solar Power	1,978	2,019	2,122	1,978	2,122	2,043
Un-allocated	33,758	33,964	34,504	33,758	34,504	33,784
Total Assets	88,605	87,379	84,651	88,605	84,651	86,893
Segment Liabilities						
Alco Chemicals	8,517	7,575	5,357	8,517	5,357	7,865
Solar Power	37	89	105	37	105	114
Un-allocated	17,413	17,990	19,625	17,413	19,625	17,542
Total Liabilities	25,967	25,654	25,087	25,967	25,087	25,521

(INR in Lakhs)		
STATEMENT OF STANDALONE ASSETS AND LIABILITIES		
Particulars	As at	As at
	30.09.2021	31.03.2021
	(unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	40,793	40,438
(b) Capital Work-in-Progress	172	1,253
(c) Other Intangible Assets	4	6
(d) Financial Assets		
(i) Investments	20,630	14,257
(ii) Loans	8,290	13,402
(iii) Others	182	176
(e) Other Non-Current Assets	99	37
Total Non-Current Assets	70,170	69,569
Current Assets		
(a) Inventories	4,628	4,415
(b) Financial Assets		
(i) Investments	-	65
(ii) Trade Receivables	10,773	8,344
(iii) Cash and Cash Equivalents	13	100
(iv) Bank Balances other than (iii) above	111	149
(v) Loans	26	23
(vi) Others	735	1,677
(c) Current Tax Assets (Net)	1,439	1,749
(d) Other Current Assets	710	802
Total Current Assets	18,435	17,324
Total Assets	88,605	86,893
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	2,185	2,185
Other Equity	60,453	59,187
Total Equity	62,638	61,372
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,490	6,451
(b) Provisions	868	810
(c) Deferred Tax Liabilities (Net)	4,660	4,350
Total Non-Current Liabilities	12,018	11,611
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,488	5,976
(ii) Trade Payables		
Total outstanding dues of Micro and small enterprises	257	225
Total outstanding dues of others	6,689	6,203
(iii) Other Financial Liabilities	707	926
(b) Other Current Liabilities	453	219
(c) Provisions	355	361
Total Current Liabilities	13,949	13,910
Total Liabilities	25,967	25,521
Total Equity and Liabilities	88,605	86,893

(INR in Lakhs)		
STATEMENT OF STANDALONE CASH FLOW		
Particulars	Half Year ended	Half Year ended
	30.09.2021	30.09.2020
	(unaudited)	(unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Exceptional Items and Tax	1,934	(2,089)
Adjustments for:		
Unrealized Debts and Claims written off	12	-
Provision for bad & doubtful Debts & Advances (net)	(18)	3
Finance Costs	476	656
Depreciation & Amortisation	1,057	1,141
Loss on Sale of Fixed Assets (Net)	0	-
(Gain) on Sale of Investments as FVTPL/FVTOCI (Net)	(4)	(39)
Interest Income	(208)	(351)
Fair Value loss on Financial Instruments as FVTPL (Net)	(117)	161
Dividend Income	(1)	-
Guarantee fee Income	(79)	(72)
Liabilities Written back	(35)	(4)
Operating Profit/(Loss) before Working Capital changes	3,017	(594)
Adjustments for:		
(Increase)/ Decrease in Trade and other Receivables (Net)	(2,354)	1,214
Inventories	(212)	1,803
Increase/ (Decrease) in Trade and other Payables (Net)	725	(2,836)
Cash Generated from Operations	1,176	(413)
Income Tax (Paid)/Refund (net)	(40)	(9)
Net Cash used in/from Operating Activities	1,136	(422)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(506)	(348)
Sale of Fixed Assets	14	6
Loans & Advances to Subsidiaries (net)	27	10
Purchase of Investments	(3)	(43)
Sale of Investments	117	112
Fixed Deposits & Margin Money (net)	38	555
Interest received	71	153
Guarantee fee received	(40)	6
Dividend received	1	-
Net Cash used in /from Investing Activities	(281)	451
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/Payments of Borrowings (net)	(450)	(173)
Finance Costs paid	(492)	(422)
Net Cash used in Financing Activities	(942)	(595)
Net Increase/(Decrease) in Cash and Cash Equivalents	(87)	(566)
Cash and Cash Equivalents at the beginning of the year	100	788
Cash and Cash Equivalents at the end of the period	13	222
Notes :		
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 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.		
Place : Kolkata Date : 11th November, 2021	RAJYA VARDHAN KANORIA	<small>Digitally signed by RAJYA VARDHAN KANORIA DN: cn=Rajya Vardhan Kanoria, o=Kanoria, ou=Kanoria, email=kanoria@kanoria.com, c=IN</small> 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

1. 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.

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

Sl. 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

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.



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.

7. **Other Matters**

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 Accountants

Ajay Kumar

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



KANORIA CHEMICALS & INDUSTRIES LIMITED
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 Phone No. +91 33 4031 3200
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 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
	(Unaudited)			(Unaudited)		(Audited)
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
INCOME						
Revenue from Operations	33,941	32,817	24,678	66,758	38,020	109,486
Other Income	(39)	843	106	804	706	1,194
Total Income	33,902	33,660	24,784	67,562	38,726	110,680
EXPENSES						
Cost of Materials Consumed	23,340	24,796	15,691	48,136	24,378	71,062
Change in Inventories of Finished Goods and Work-in-Progress	145	(2,172)	890	(2,027)	1,061	1,482
Employee Benefit Expenses	4,956	4,915	3,889	9,871	7,110	16,079
Other Expenses	3,750	3,482	2,627	7,232	4,426	11,499
Expenses	32,191	31,021	23,097	63,212	36,975	100,122
Profit before Finance Costs, Depreciation & Amortisation, Exceptional Items and Tax	1,711	2,639	1,687	4,350	1,751	10,558
Finance Costs	625	545	927	1,170	1,808	3,233
Depreciation and Amortisation Expenses	1,439	1,420	1,487	2,859	2,930	5,804
Profit/(Loss) before Exceptional Items and Tax	(353)	674	(727)	321	(2,987)	1,521
Exceptional Item	-	-	-	-	79	378
Profit/(Loss) before Tax	(353)	674	(727)	321	(3,066)	1,143
Tax Expenses:						
Current Tax	262	97	4	359	9	19
Deferred Tax	279	12	20	291	(23)	(471)
Tax for earlier years	-	-	(4)	-	(4)	(4)
Profit/(Loss) for the Period	(894)	565	(747)	(329)	(3,048)	1,599
OTHER COMPREHENSIVE INCOME (OCI)						
A (i) Items that will not be reclassified to Profit or Loss	(6)	(2)	(14)	(8)	(17)	84
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	2	2	4	4	8	(19)
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	-	-	-	-	-	-
Total Comprehensive Income for the Period (net of tax)	(4)	-	(10)	(4)	(9)	65
Total Comprehensive Income for the Period	(898)	565	(757)	(333)	(3,057)	1,664
Profit/(Loss) attributable to						
Owners of the Company	(564)	494	(735)	(70)	(2,872)	1,452
Non-Controlling Interest	(330)	71	(12)	(259)	(176)	147
Other Comprehensive Income attributable to						
Owners of the Company	(4)	-	(10)	(4)	(9)	65
Non-Controlling Interest	-	-	-	-	-	-
Total Comprehensive Income attributable to						
Owners of the Company	(568)	494	(745)	(74)	(2,881)	1,517
Non-Controlling Interest	(330)	71	(12)	(259)	(176)	147
Paid up Equity Share Capital (INR 5/- per Share)	2,185	2,185	2,185	2,185	2,185	2,185
Other Equity	-	-	-	-	-	56,541
Earnings per Share (INR) - Basic & Diluted	(1.29)	1.13	(1.68)	(0.16)	(6.57)	3.32

(INR in Lakhs)

SEGMENT WISE CONSOLIDATED REVENUE, RESULTS, ASSETS AND LIABILITIES						
Particulars	Quarter ended			Half Year ended		Year ended
	(Unaudited)			(Unaudited)		(Audited)
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
Segment Revenue						
Alco Chemicals	17,334	11,634	7,769	28,968	11,259	38,565
Solar Power	56	71	55	127	124	230
Electronic Automotive	13,490	18,249	13,655	31,739	21,593	56,937
Textile	3,061	2,863	3,199	5,924	5,044	13,754
Revenue from operations	33,941	32,817	24,678	66,758	38,020	109,486
Segment Results						
Alco Chemicals	1,889	720	(216)	2,609	(1,252)	1,808
Solar Power	(99)	(3)	(63)	(102)	(115)	(249)
Electronic Automotive	(1,477)	457	318	(1,020)	(299)	1,009
Textile	135	(33)	198	102	553	2,623
Total	448	1,141	237	1,589	(1,113)	5,191
Less :						
i) Finance Costs	625	545	927	1,170	1,808	3,233
ii) Exceptional items	-	-	-	-	79	378
iii) Other un-allocable expenditure net off un-allocable income	176	(78)	37	98	66	437
Profit/(Loss) before Tax	(353)	674	(727)	321	(3,066)	1,143
Segment Assets						
Alco Chemicals	52,869	51,396	48,025	52,869	48,025	51,066
Solar Power	1,978	2,019	2,122	1,978	2,122	2,043
Electronic Automotive	37,474	40,562	34,453	37,474	34,453	39,835
Textile	34,160	33,278	34,009	34,160	34,009	33,974
Un-allocated	8,830	9,139	10,240	8,830	10,240	9,272
Total Assets	135,311	136,394	128,849	135,311	128,849	136,190
Segment Liabilities						
Alco Chemicals	8,517	7,575	5,357	8,517	5,357	7,865
Solar Power	37	89	105	37	105	114
Electronic Automotive	8,818	10,093	6,375	8,818	6,375	12,118
Textile	2,781	1,429	3,322	2,781	3,322	2,443
Un-allocated	55,687	56,796	58,707	55,687	58,707	54,110
Total Liabilities	75,840	75,982	73,866	75,840	73,866	76,650

(INR in Lakhs)

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES		
Particulars	As at	As at
	30.09.2021	31.03.2021
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	82,674	82,589
(b) Capital Work-in-Progress	461	1,332
(c) Goodwill on Consolidation	3,444	3,433
(d) Other Intangible Assets	358	382
(e) Intangible Assets Under Development	1	39
(f) Financial Assets		
(i) Investments	1,958	1,880
(ii) Loans	18	16
(iii) Others	291	284
(g) Other Non-Current Assets	339	311
Total Non-Current Assets	89,544	90,266
Current Assets		
(a) Inventories	20,241	16,671
(b) Financial Assets		
(i) Investments	-	65
(ii) Trade Receivables	18,339	20,319
(iii) Cash and Cash Equivalents	1,427	3,196
(iv) Bank Balances other than (iii) above	574	270
(v) Loans	26	23
(vi) Others	229	186
(c) Current Tax Assets (Net)	1,453	1,750
(d) Other Current Assets	3,478	3,444
Total Current Assets	45,767	45,924
Total Assets	135,311	136,190
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	2,185	2,185
Other Equity	56,718	56,541
Equity attributable to equity holders of the parent	58,903	58,726
Non Controlling Interest	568	814
Total Equity	59,471	59,540
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	35,682	34,512
(ii) Other financial liabilities	561	560
(b) Provisions	868	810
(c) Deferred Tax Liabilities (Net)	3,525	3,240
Total Non-Current Liabilities	40,636	39,122
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	14,571	14,484
(ii) Trade Payables		
Total outstanding dues of Micro and small enterprises	257	225
Total outstanding dues of others	14,713	15,235
(iii) Other Financial Liabilities	2,976	4,249
(b) Other Current Liabilities	2,123	2,829
(c) Provisions	564	506
Total Current Liabilities	35,204	37,528
Total Liabilities	75,840	76,650
Total Equity and Liabilities	135,311	136,190

