



Wealth from Waste

Alufluoride Ltd.

Mulagada, Mindi, Visakhapatnam 530 012, India
+91 891 254 8567 | Contact@alufluoride.com
www.alufluoride.com
CIN – L24110AP1984PLC005096

Date: 11th February 2025

To,
The Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001.
Scrip Code: 524634

Sub: Outcome of the Board Meeting held on 11th February 2025.

Dear Sirs,

This is in reference to our earlier intimation dated 29th January 2025 and 6th February 2025, pursuant to Regulation 29 read with Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), regarding holding of Board Meeting on 11th February 2025 to inter alia to consider and approve the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months 31st December 2024.

In this regard, please note that the Board of Directors at its meeting held today i.e. 11th February, 2025, has inter alia

1. Approved Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December 2024.
2. In-principally approved to amend the Object Clause of the Memorandum of Association ("MOA") of the Company, subject to approval of the Members of the Company and relevant regulatory authorities. The detailed amendments in this regard will be disseminated upon the formal approval of the Board of Directors of the Company.

Accordingly, we are enclosing herewith Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2024. These results have been subjected to limited review by statutory auditors who have expressed an unmodified review report. The Limited Review Report of the Statutory Auditors of the Company is enclosed herewith.

The meeting of the Board of Directors of the Company commenced at 12.15 PM and concluded at 2.50 PM.

Kindly take the same on record.

Yours Faithfully,
For **Alufluoride Limited**

Vaishali Kohli
Company Secretary and Compliance Officer
Membership No.: ACS 63818



LIMITED REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS OF "ALUFLUORIDE LIMITED, VISAKHAPATNAM" FOR THE QUARTER ENDED 31st DECEMBER, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED ("REVIEW REPORT")

To
The Board of Directors of Alufluoride Limited

1. We have reviewed the standalone unaudited financial results of Alufluoride Limited (the "Company") for the quarter ended 31st December, 2024 which are included in the accompanying Statement of standalone unaudited financial results for the quarter ended 31st December, 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The statement is the responsibility of the Company's management which has been approved by the Board of Directors at its meeting held on 11th February, 2025 and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the of Companies Act, 2013 read with relevant rules issued thereunder from time to time 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of



Company's personnel and analytical procedures applied to financial data and thus provides 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 for the quarter ended 31st December, 2024 prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies, 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 from time to time)* including the manner in which it is to be disclosed, or that it contains any material misstatement.



For BRAHMAYYA & CO.,
Chartered Accountants
(Firm Registration No. 000513S)

ESHM

(E S H Mohan)
Partner
Membership No.028134
UDIN: 25028134BMKNLG1950

Place: Kakinada
Date: 11.02.2025



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CIN - L24110AP1984PLC005096

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(₹. in Lakhs)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1	Income						
	Revenue from operations	4,735.90	5,104.55	3,763.59	13,189.41	11,751.28	16,190.76
	Revenue from solar units	23.70	215.39	-	261.09	148.80	280.59
	Other Income	34.08	42.57	38.26	141.82	115.06	206.28
	Total Income	4,793.68	5,362.51	3,801.85	13,592.32	12,015.14	16,677.63
2	Expenses						
	(a) Cost of materials consumed	3,002.97	2,751.33	2,156.47	7,589.93	5,778.42	8,204.55
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(575.85)	206.35	(204.53)	(593.90)	476.73	524.57
	(c) Employee benefit expense	209.94	203.78	160.82	618.17	507.05	693.61
	(d) Finance costs	61.67	52.32	76.64	182.67	240.33	312.83
	(e) Depreciation	225.84	227.24	217.91	671.78	642.38	861.86
	(f) Power & Fuel	703.90	764.08	605.72	1,954.11	1,673.55	2,335.52
	(g) Sales/Shipments Expenses	52.31	68.89	58.13	172.98	191.81	262.26
	(h) Other Expenses:	281.71	266.93	297.03	802.41	713.51	1,028.56
	Total Expenses (a) to (h)	3,962.49	4,540.92	3,368.19	11,398.15	10,223.78	14,223.76
3	Total Profit before Exceptional Items & Tax (1-2)	831.19	821.59	433.66	2,194.17	1,791.36	2,453.87
4	Exceptional Item	21.20	-	-	21.20	-	-
5	Total Profit before Tax (3-4)	809.99	821.59	433.66	2,172.97	1,791.36	2,453.87
6	Tax Expenses	202.48	155.83	129.68	511.56	526.07	639.66
7	Net Profit for the period from continuing operations (5-6)	607.51	665.76	303.98	1,661.41	1,265.29	1,814.21
8	Profit/ (loss) from discontinued operations	-	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-	-
10	Net Profit/ (loss) from discontinuing operations (after tax) (8-9)	-	-	-	-	-	-
11	Total Profit for the period (7+10)	607.51	665.76	303.98	1,661.41	1,265.29	1,814.21
12	Other comprehensive income net of taxes	(41.24)	67.50	20.55	67.68	34.52	39.31
13	Total comprehensive income for the period (11+12)	566.27	733.26	324.53	1,729.09	1,299.81	1,853.52
14	Paid-up Equity Share Capital (Face Value of ₹.10/- each)	782.05	782.05	782.05	782.05	782.05	782.05
15	Other Equity						7,854.94
16	Earnings per share (From continuing operations)						
	Basic	7.77	8.51	3.89	21.24	16.18	23.20
	Diluted	7.77	8.51	3.89	21.24	16.18	23.20
	Earnings per share (From discontinuing operations)						
	Basic	-	-	-	-	-	-
	Diluted	-	-	-	-	-	-
	Earnings per share (From continuing and discontinuing)						
	Basic	7.77	8.51	3.89	21.24	16.18	23.20
	Diluted	7.77	8.51	3.89	21.24	16.18	23.20

Contd..2

For ALUFLUORIDE LIMITED

(Signature)
(K. Purushotham Naidu)
Director Finance & Commercial



NOTES:

1. These unaudited standalone financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The above Standalone results were reviewed by the Audit Committee at its meeting held on 11th February, 2025 and thereafter approved by the Board of Directors at its meeting held on the same day. The Statutory Auditors have carried out a "Limited Review" of the standalone financial Results for the quarter ended 31st December, 2024.
3. During the year, the company has in principle, decided to withdraw from the Jordanian Renewable Aluminium Fluoride Manufacturing Company P.S.C.(Jordan Company), a step-down subsidiary company in The Hashemite Kingdom of Jordan and the final settlement is in progress.
4. Exceptional Item represents Fuel and Power Purchase Cost Adjustment (FPPCA) Charges payable as per APERC orders for the financial years 2022-23 and 2023-24.
5. The Company is in Inorganic Chemical Business segment.
6. Silicic Acid supply from adjacent Fertilizer Complex continues to be a problem. Fluo-Silicic Acid is procured from distant sources, even though expensive and increasing periodically due to escalating fuel prices.
7. Segmental reporting as per Ind AS-108 issued by the ICAI is not applicable, as the Company is engaged in manufacture of a single line of product.
8. Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.
9. Pending investor's complaints for the quarter ended 31st December, 2024 as under;

Beginning of the quarter	- 0 -
Received during the quarter	- 2 -
Disposed of during the quarter	- 1 -
At the end of the quarter	- 1 -

Place: Hyderabad
Date: 11th February 2025

By Order of the Board
VENKAT AKKINENI
MANAGING DIRECTOR

For ALUFLUORIDE LIMITED


K. Purushotham Naidu
Director Finance & Commercial

LIMITED REVIEW REPORT ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF "ALUFLUORIDE LIMITED, VISAKHAPATNAM" FOR THE QUARTER ENDED 31st DECEMBER, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED ("REVIEW REPORT")

**To
The Board of Directors of Alufluoride Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of 'Alufluoride Limited, Visakhapatnam ("the Parent") and its subsidiary (the Parent company and its subsidiary together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / (loss) for the quarter ended 31st December, 2024, being submitted by the Parent company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent company's Management and approved by the Parent company's Board of Directors at its meeting held on 11th February, 2025, 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have 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. 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 the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- The Statement includes the results of Alufluoride International PTE Ltd- Singapore a wholly-owned subsidiary, incorporated outside India:
4. 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 (Ind AS) 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.
 5. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of a wholly owned subsidiary incorporated outside India, which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results have been converted and certified by the parent management, which reflect total comprehensive loss of Rs.12.46 Lakhs for the nine months ended 31st December, 2024 as considered in the consolidated unaudited financial results. We did not review the interim financial result/ statement of the said subsidiary outside India and our conclusion is so far as it relates to the amounts and disclosures in respect of the said subsidiary is solely based on management certified conversion statement. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.
Our conclusion on the Statement is not modified in respect of the above matter.



For BRAHMAYYA & CO.,
Chartered Accountants
(Firm Registration No. 000513S)

ESHM

(E S H Mohan)
Partner
Membership No.028134
UDIN: 25028134BMKNLH5089

Place: Kakinada
Date: 11.02.2025



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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(₹ in Lakhs)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1	Income						
	Revenue from operations	4,735.90	5,104.55	3,763.59	13,189.41	11,751.28	16,190.76
	Revenue from solar units	23.70	215.39	-	261.09	148.80	280.59
	Other Income	34.08	42.57	38.65	141.82	115.98	207.54
	Total Income	4,793.68	5,362.51	3,802.24	13,592.32	12,016.06	16,678.89
2	Expenses						
	(a) Cost of materials consumed	3,002.97	2,751.33	2,156.47	7,589.93	5,778.42	8,204.55
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(575.85)	206.35	(204.54)	(593.90)	476.73	524.57
	(c) Employee benefit expense	209.98	203.81	165.87	620.79	528.26	719.11
	(d) Finance costs	61.62	52.53	75.66	182.90	241.12	315.12
	(e) Depreciation	225.84	227.24	216.73	671.78	642.38	863.21
	(f) Power & Fuel	703.90	764.08	605.72	1,954.11	1,673.55	2,335.52
	(g) Sales/Shipment Expenses	52.31	68.89	58.13	172.98	191.81	262.26
	(h) Other Expenses:	283.99	267.17	242.97	812.02	735.01	1,063.40
	Total Expenses (a) to (h)	3,964.76	4,541.40	3,317.01	11,410.61	10,267.28	14,287.74
3	Total Profit before Exceptional Items & Tax (1-2)	828.92	821.11	485.23	2,181.71	1,748.78	2,391.15
4	Exceptional Item	21.20	-	-	21.20	-	-
5	Total Profit before Tax (3-4)	807.72	821.11	485.23	2,160.51	1,748.78	2,391.15
6	Tax Expenses	202.48	155.83	129.67	511.56	526.07	639.66
7	Net Profit for the period from continuing operations (5-6)	605.24	665.28	355.56	1,648.95	1,222.71	1,751.49
8	Profit/ (loss) from discontinued operations	-	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-	-
10	Net Profit/ (loss) from discontinuing operations (after tax) (8-9)	-	-	-	-	-	-
11	Total Profit for the period (7+10)	605.24	665.28	355.56	1,648.95	1,222.71	1,751.49
12	Other comprehensive income net of taxes	(41.24)	67.49	20.55	67.68	34.52	39.31
13	Total comprehensive income for the period (11+12)	564.00	732.77	376.11	1,716.63	1,257.23	1,790.80
14	Profit/ (loss) for the period attributable to						
	Owners of the Company	605.29	665.33	337.92	1,650.32	1,233.12	1,766.26
	Non-Controlling Interests	(0.05)	(0.05)	17.64	(1.37)	(10.41)	(14.77)
	Total	605.24	665.28	355.56	1,648.95	1,222.71	1,751.49
15	Total Comprehensive Income for the period attributable to						
	Owners of the Company	564.05	732.82	358.47	1,718.00	1,267.64	1,805.57
	Non-Controlling Interests	(0.05)	(0.05)	17.64	(1.37)	(10.41)	(14.77)
	Total	564.00	732.77	376.11	1,716.63	1,257.23	1,790.80
16	Paid-up Equity Share Capital (Face Value of ₹.10/- each)	782.05	782.05	782.05	782.05	782.05	782.05
17	Other Equity						7,670.92
18	Earnings per share (From continuing operations)						
	Basic	7.74	8.51	4.32	21.10	15.77	22.59
	Diluted	7.74	8.51	4.32	21.10	15.77	22.59
	Earnings per share (From discontinuing operations)						
	Basic	-	-	-	-	-	-
	Diluted	-	-	-	-	-	-
	operations)						
	Basic	7.74	8.51	4.32	21.10	15.77	22.59
	Diluted	7.74	8.51	4.32	21.10	15.77	22.59

Contd...2

For ALUFLUORIDE LIMITED

 (K. Purushotham Naidu)
 Director Finance & Commercial



NOTES:

1. These unaudited consolidated financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The above Consolidated results were reviewed by the Audit Committee at its meeting held on 11th February, 2025 and thereafter approved by the Board of Directors at its meeting held on the same day. The Statutory Auditors have carried out a "Limited Review" of the consolidated financial Results for the quarter ended 31st December, 2024.
Financials of M/s. Alufluoride International PTE Ltd- Singapore, overseas subsidiary of the company are unaudited and prepared by the management based on the information available.
3. During the year, the company has in principle, decided to withdraw from the Jordanian Renewable Aluminium Fluoride Manufacturing Company P.S.C. (Jordan Company), a step-down subsidiary company in The Hashemite Kingdom of Jordan and the final settlement is in progress.
4. Exceptional Item represents Fuel and Power Purchase Cost Adjustment (FPPCA) Charges payable as per APERC orders for the financial years 2022-23 and 2023-24
5. The Company is in Inorganic Chemical Business segment.
6. Silicic Acid supply from adjacent Fertilizer Complex continues to be a problem. Fluo-Silicic Acid is procured from distant sources, even though expensive and increasing periodically due to escalating fuel prices.
7. Segmental reporting as per Ind AS-108 issued by the ICAI is not applicable, as the Company is engaged in manufacture of a single line of product.
8. Figures for the previous periods have been regrouped, wherever necessary, to conform to the current Period's classification.
9. Pending investor's complaints for the quarter ended 31st December, 2024 as under;

Beginning of the quarter	- 0 -
Received during the quarter	- 2 -
Disposed of during the quarter	- 1 -
At the end of the quarter	- 1 -

Place: Hyderabad
Date: 11th February 2025

By Order of the Board
VENKAT AKKINENI
MANAGING DIRECTOR

For ALUFLUORIDE LIMITED


(K. Purushotham Naidu)
Director Finance & Commercial