

CHEMFAB/SEC/2021-22

July 15, 2021

The Manager, Listing Department The Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001.

BSE – Security Code: 541269 NSE Symbol: CHEMFAB

Dear Sir/ Madam.

Sub: Audited Standalone and Consolidated Financial Results for the quarter and year ended

31st March, 2021

Ref: BSE e-mail dated 14.07.2021 - reg

Kindly refer our financial statements filed in PDF on 21.05.2021 followed by in XBRL mode dated 22.05.2021. Upon the clarification sought by BSE through mail dated 15.06.2021, we filed the revised XBRL on the same day. In continuation of that BSE sought further clarification on both Standalone and Consolidated Financial Statements filed in **PDF** format.

Thus, now we are filing the revised filing of Standalone and Consolidated Financial Statement in **PDF** format.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

For CHEMFAB ALKALIS LIMITED

Dr. V. Rajesh Company Secretary







Chartered Accountants

ASV N Ramana Tower, 52, Venkatnarayana Road T.Nagar Chennai – 600 017 Tamil Nadu, India Tel: +91 44 6688 5000

Fax: +91 44 6688 5050

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2021 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2021 (refer 'Other Matter' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2021 of **CHEMFAB ALKALIS LIMITED** ("the Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2021:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and total comprehensive loss and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2021

With respect to the Standalone Financial Results for the quarter ended March 31, 2021, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2021, prepared in accordance with the recognition and measurement principles laid down in the 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) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2021

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2021 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2021 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2021 that give a true and fair view of the net loss income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

KSKINS &

CHENNAI-T

(a) Audit of the Standalone Financial Results for the year ended March 31, 2021

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2021 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2021

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2021 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 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 SAs specified under Section 143(10) of the Act 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.

Other Matter

The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified in respect of the above matter.

For DELOITTE HASKINS & SELLS LLP Chartered Accountants (Firm's Registration No. 117366W/W-100018)

CHENNATTY E

Sriraman Parthasarathy
Partner
(Membership No. 206834)

Place: Chennai Date: May 21, 2021 PS/BS/KS/2021/4

Unique Document Identification Number: 21206834AAAAAD7515

Chemfab Alkalis Limited
CIN:L24290TN:2009FLC071563
Regd. Office: Team House, Vandalur, Chennai 600 048.
Phone Nox +91 44 22750323 Fax Nox +91 44 22750860

	STATEMENT OF STANDALONE FINA	NCIAL RESULTS FOR 1	THE QUARTER AND YE	AR ENDED 31/03/2021		
l. No.	Particulars	3 Months ended 31/03/2021	Preceding 3 Months ended 31/12/2020	Corresponding 3 months ended 31/03/2020 in the previous year	Current Year ended 31/03/2021	Previous Year ended 31/03/2020
	,	(Refer Note 12)	(Unaudited)	(Refer Note 12)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	5,137.97	4,627.21	4,093.81	18,081.13	20,452.
	(b) Other Income	56.59	27.00	165.07	138.35	311
	Total Income	5,194.56	4,654.21	4,258.88	18,219.48	28,763
2	Expenses					
	(a) Cost of Materials Consumed	760.25	631.15	491.71	2,534.59	3,149
	(b) Purchase of Stock in trade	615.06	514.55	151.88	1,814.41	665
	(c) Changes in Inventories of Finished goods and Work-in -Progress	28.40	22.52	118.12	(44.48)	(126
	(d) Direct Manufacturing Expenses - Power, Fuel & Others	2,014.39	1,913.42	1,752.09	7,307.29	7,075
	(e) Employee Benefits Expense	511.29	462.48	465.40	1,834.55	1,807
	(f) Finance Cost	55.93	55.85	73.34	245.17	315
	(g) Depreciation and Amortisation Expense	507.29	506.92	690.99	2,022.02	2,508
	(h) Other Expenses	873.41	478.04	367.78	2,294.23	2,361
	Total Expenses	5,366.02	4,584.93	4,111.31	18,007.78	17,757

3	Profit / (Loss) before Exceptional Items (1-2)	(171.46)	69.28	147.57	211.70	3,000
4	Exceptional Items (Reter Notes 4 and 5)	-		(706.70)	,	(32
5	Prufit / (Loss) before Tax (3-4)	(171.46)	69.28	(55 9 .13)	211.70	2,68
6	Tax Expense					
	- Current tax					
	Current Year	56.93	16.39	53.21	128.42	65
	Prior Years			(800.14)		(80
	- Deferred tax (Refer Note 6)	937.97	(77.10)	(3.56)	887.23	27
		994.90	(60.71)	(750.49)	1,015.65	12
	Total Tax Expense	994.90	. (00./1)	(/30.43)	1,013.03	12
7	Net Profit / (Loss) after Tax (5-6)	(1,166.36)	129.99	191.36	(803.95)	2,55
8	Other Comprehensive Income					
	(a) I tems that will not be reclassified to the Statement of Profit and Loss				, '	
	- Remeasurement of net defined benefit liability	85,35	(4.00)	101.92	73.34	10
	- Fair value gain/(loss) on investments in equity instruments designated as at	0.24	0.55	(1.14)	1.68	
	FVTOCI			. (****)		`
	- Income tax relating to items that will not be reclassified to profit or loss	(24.86)	1.17	(29.92)	(21.36)	(3
	(b) Items that will be rechassified to the Statement of Profit and Loss	-	-	-		
	Total Other Comprehensive Income / (Loss) Net of Tax	60.73	(2.28)	70.86	53.66	7
9	Total Comprehensive Income / (Loss) (7+8)	(1,105.63)	127.71	262.22	(750.29)	2,63
						1.39
10	Paid-up Equity Share Capital (Face Value of Rs. 10 per share) (Refer note 2)	1,406.05	1,404.35	1,393.45	1,406.05	1,35
1	Reserves (Other Equity)				25,350.00	26,17
12	Earning per Share			· · ·		
	(Face Value of Rs. 10 per share)	(not annualised)	(not annualised)	(not annualised)		
	(a) Basic	(8.30)	0.93	1.37	(5.74)	1
			0.92	1.37	(5.74)	1
	(b) Diluted	(8.30)	0.92	1.37	(5.74)	





Chemfab Alkalis Limited CIN:L24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chemnai 600 048. Phone No: +91 44 22750323 Fax No: +91 44 22750860

NOTES

- The above Statement of Standalone financial results were reviewed by the Audit Committee at its meeting held on 21 May 2021 and approved by the Board of Directors of the Company at their meeting held on that date
- 2 During the year ended 31 March 2021, the Company has allotted 1,25,998 Equity shares of Rs. 10 each (which includes 17,000 Equity Shares of Rs. 10 each allotted during the current quarter) upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2015". Consequently, the paid up share capital of the Company has increased from Rs 1,393.45 Lakhs to Rs. 1,406.05 Lakhs during the year ended 31 March 2021.

Pursuant to the Chemfab Alkahs Employee Stock Option Scheme 2020 (CASECS - 2020) the Nomination and Remuneration Committee of the Company has granted 322,000 options to its eligible employees, during the year ended 31 March 2021.

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:

Sl. No.	Particulars	3 Months ended 31/03/2021	Preceding 3 Months ended 31/12/2020	Corresponding 3 months ended 31/03/2020 in the previous year	Current Year ended 31/03/2021	ount Rs. In Lakhs Previous Year ended 31/03/2020
4		(Refer Note 12)	(Unaudited)	(Refer Note 12)	(Audited)	(Audited)
	Segment Revenue a) Chemicals and related Products b) PVC-O Pipes	3,732.44 1,407.44 5,139.88	3,464.58 1,162.63 4,627.21	3,224.47 869.34 4,093. 81	13,414.73 4,671.31 18,083.04	15,568.02 4,884.30 20,452.32
	Less: Inter Segment Revenue Net Segment Revenue	(1.91) 5.137.97	4,627.21	4.093.51	(1.91) 18,081.13	20,452.32
	Segment Result before tax a) Chemicals and related Products b) PVC-O Pipe Total Less: Inter Segment Result Less: Firnance Cost Add. Other Income Total Poffic (Loss) Before Tax	(269.67) 97.55 , (172.12) (55.93) 56.59	82.84 15.29 98.13 (55.85) 27.00	(748.07) 97.21 (650.86) - (73.41) 165.07 (559.13)	5.51 313.01 318.52 (245.17) 138.35 211.70	1,762.04 927.08 2,689.12 (315.00 311.41 2,685.53
	Segment Assets: a) Chemicals and related Products b) PVC-O Pipes Total Segment Assets Add: Unallocable assets Total Segment Assets	17,872.84 8,138.85 26,011.69 7,497.05 33,508.74	18,763.95 8,167.76 26,931.71 7,589.67 34,521.58	19,921.73 8,875.64 28,797.37 6,046.99 34,844.36	17,872.84 8,138.85 26,011.69 7,497.05 33,506.74	19,092,91 8,875,64 27,968,55 6,875,81 34,844,36
	Float Assets Segment Liabilities: a) Chemicals and related Products b) PVC-O Pipes Total Segment Liabilities	2,622.95 928.85 3,551.80	2,397.02 867.43 3,264.4 5	2,364.88 557.03 2,921.91	2,622.95 928.85 3,551.80	2,364.88 557.03 2,921.91
	Add: Unallocable liabilities Total Liabilities	3,200.89 6,752.69	3,433,63 6,698,08	4,355.54 7,277.45	3,200.89 6,752.69	4,355.54 7,277.45

Exceptional Items (Net) included in the Statement of Standalone financial results represents the following:

				(An	ount Rs. In Lakhs)
Particulars	3 Months ended 31/03/2021	Preceding 3 Months ended 31/12/2020	Corresponding 3 months ended 31/03/2020 in the previous year	Current Year ended 31/03/2021	Previous Year ended 31/03/2020
	(Refer Note 12)	(Unaudited)	(Refer Note 12)	(Audited)	(Andited)
Gain on Sale of Property	-	-	-	-	385.67
Impairment of Ongole Plant (Net) (Refer Note 5)	-	-	(706.70)		(706.70)
Total (Net)	-		(706.70)	-	(321.03)

5 The Company had suspended the operations at its Ongole plant on 10 July 2018 in order to dispose excess accumulated inventory, post which the Management was evaluating various options of running the Plant profitably, Subsequently, the management had carried out a detailed impairment evaluation and recognised an impairment of Rs. 705.70 lakes and had disclosed as Exceptional item in the Statement of Standalone financial results during the quarter and year ended 31 March 2020 resulting in its carrying value of the property, plant and equipment at Ongole ("Ongole Plant") being Rs. 1.275.00 Lakes as at 31 March 2020.

The Board of Directors of the Company at their meeting held on 31 March 2021, subject to the approval of the shareholders, have authorised sale of the Ongole Plant and directed the manager to assess the market value and identify prospective buyers. Accordingly the assets of Ongole Plant has been considered as "Asset Held for Sale" as at 31 March 2021.





Chemfab Alkalis Limited CIN:L24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chemnai 600 048.

Phone No: +91 44 22750323 Fax No: +91 44 22750860

- 6 The Company has carried out necessary adjustments to the deferred tax balances as at 31 March 2021 based on applicable tax laws.
- During the previous year ended 31 March 2020, the Company had incorporated a wholly owned subsidiary, Chemfab Alkalis Karaikal Limited (CAKL) which is yet to commence operations.
- The Company has taken into account potential impacts of COVID-19 in the preparation of the standalone financial results. Based on the information currently available, there is no material impact on carrying amounts of assets held for sale, inventories, trade and other receivables, investments and other financial assets though management continues to monitor changes in future economic conditions.
- (i) The Company has received consent to operate (CTO) for enhancing the production capacity of Caustic Soda from 45,600 TPA to 56,575 TPA on 08 April 2021. Accordingly, the con of all the co-products has also been enhanced.
 - (ii) During the current quarter ended, the Company has commissioned its second production line for manufacture of PVC-O pipes (having capacity of 3000 TPA). Accordingly, the total capacity of production of the PVC-O pipes has increased from 3000 TPA to 6000 TPA.
- 10 The Code on Wages, 2019 and Code of Social Security, 2020 ("the Codes") relating to employee compensation and post employment benefits that received Presidential assent and the related rules thereof for quantifying the financial impact have not been notified. The Company will assess the impact of the Codes when the rules are notified and will record any related impact in the period the Codes become effective.
- 11 The Statement of Assets and Liabilities as at 31 March 2021 and the Statement of Cash Flows are provided as annexures to this Statement.
- 12 The figures for the quarter ended 31 March 2021 and 31 March 2020 are the balancing figures between audited figures of the full financial year ended 31 March 2021 and published year to date figure upto third quarter ended 31 December 2019 and audited figures of the full financial year ended 31 March 2020 and published year to date figures upto third quarter ended 31 December 2019 respectively. There are no material adjustments made in the results for the quarter ended 31 March 2021 which pertain to earlier periods.

WASKINS & SE

CHENNATT

PED ACCO

古

For Chemfab Alkalis Limit Joured Rao

ALR

CHENNAL 600 048

*

8

Suresh Krishnamurthi Ra Chairma DIN No: 001278

Place. Chennai Date: 21 May 2021

Chemfab Alkalis Limited
CIN:1.24290TN2009PLC071563
Regd. Office: Team House, Vandafur, Chennai 600 048.
Phone No: +91 44 22750823 Fax No: +91 44 22750860

	(Refer Note 11)	(
	As at Current Year	(Amount Rs. In Laki
and the state of t	ended	As at Previous Year end
Particulars	31/03/2021	31/03/2020
	Audited	Audited
ASSETS		
1) Non-current assets (a) Property Plant and Equipment	19,747.50	19,001.
(b) Right of Use Assets	458.17	450.
(c) Capital work-in-progress (Refer Note 9(ii))	332.27	3,527.
(d) Intangible Assets	15.31	26.
(e) Financial Assets		
(i) Investments		
- Subsidiary (Refer Note 7)	800.00	800.
- Others	3.26	1.
(ii) Other Financial Assets	237.17 38.75	259. 508.
(f) Non Current tax assets (Net)	4,278.37	5.186
(g) Deferred Tax Assets (Net) (h) Other Non-current Assets	83.14	39.
(ii) Other Horecurette Assess		
Total Non-Current Assets	25,993.94	29,801
		7. 7
2) Current assets		· ·
(a) inventones	928.86	850.
(b) Financial Assets		
(i) Investments	2,342.71 1,516.33	051
(ii) Trade Receivables	1,516.33	954. 1
(iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above	268.43	263.
(v) Other Financial Assets	437.69	1,187.
(c) Current Tax Assets (net)	-	334.
(d) Other Current Assets	907.18	1,450
	6,402.69	5,043.
Asset Held for Sale (Refer Note 5)	1,112.11	
Total Current Assets	7,514.80	5,043.
POTAL ASSETS	33,508.74	34,844.3
I. EQUITY AND LIABILITIES		
1) Equity		1,393.
(A) Production Comment (Prof Markov)		
(a) Equity Share Capital (Refer Note 2)	1,406.05 25.350.00	. 26173
(a) Equity Share Capital (Refer Note 2) (b) Other Equity	1,406.05 25,350.00	26,173.
(b) Other Equity	25,350.00	
(b) Other Equity Total Equity 2) Non-current liabilities	25,350.00	
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities	25,350.00 26,756.05	27,566
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings	25,350.00 26,756.05 2,337.52	27,566 2,178
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities	25,350.00 26,756.05 2,337.52 43.91	27,566 2,178 44
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lesse Liabilities (iii) Other Financial Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34	27,566 2,178 44 61
(b) Other Equity Z) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (b) Provisions	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71	27,566 2,178. 44 61.
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34	27,566 2,178. 44. 61.
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lesse Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00	27,566 2,178. 44. 61. 98.
(b) Other Equity Z) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (b) Provisions	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71	27,566 2,178 44 61. 98
(b) Other Equity Total Equity 2) Non-current Kabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00	27,566 2,178 44 61. 98
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00	27,566 2,178 44 61 98 2,386
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00 2,616.48	27,564 2,178 44 61 98 2,382
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Other Financial Liabilities (iv) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.77 115.00 2,614.48	27,56 2,178 44 61 98 2,38
(b) Other Equity Total Equity 2) Non-current Kabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current Habilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00 2,616.45	27,56 2,178 44 61 98 2,38: 2,042
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (ii) Borrowings (iii) Case Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (5) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Trade Payables (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00 2,618.48	27,56 2,178 44 61 98 2,38: 2,042 14
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities (c) Other Non-current Liabilities Total Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00 2,614.48 744.31 28.84 16.74 1,792.84	27,566 2,178 44 61 98 2,386 2,042 14 100 1,647
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (iv) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises (v) Other Financial Liabilities (v) Other Financial Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00 2,616.48 744.31 28.84 16.74 1,792.84	27,564 2,178, 44 61, 98, 2,382 2,042, 14, 10, 1,647, 623,
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lesse Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lesse Liabilities (iii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iv) Other Financial Liabilities (b) Provisions	25,350.00 26,756.05 2,337.52 43.91 61.34 56.77 115.00 2,616.48 744.31 28.84 16.74 1,792.84 552.67 2,255.83	27,564 2,178, 44 61, 98, 2,382 2,042 14, 10, 1,647 623, 198,
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (i) Lease Liabilities (ii) Other Financial Liabilities (iv) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Provisions (c) Current tax liabilities (Net)	25,350.00 26,756.05 2,337.52 43.91 61.34 56.77 115.00 2,616.45 744.31 28.84 16.74 1,792.84 552.67 - 255.83 99.71	27,566 2,178 44 61. 98 2,382 2,042 14. 10. 1,647 623, 198 95
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lesse Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lesse Liabilities (iii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iv) Other Financial Liabilities (b) Provisions	25,350.00 26,756.05 2,337.52 43.91 61.34 56.77 115.00 2,616.48 744.31 28.84 16.74 1,792.84 552.67 2,255.83	27,566 2,178 44 61. 98 2,382 2,042 14. 10. 1,647 623, 198 95
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Other Financial Liabilities (iv) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Provisions (v) Other Financial Liabilities (iv) Frontial Machinities (iv) Other Grandial Liabilities (iv) Other Current Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00 2,614.48 744.31 28.84 16.74 1,792.84 552.67 255.83 99.71 647.27	27,566 2,178 44 61. 98 2,382 14. 10. 1,647 623, 198 95, 262
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (i) Lease Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of muror enterprises and small enterprises - Total Outstanding dues of creditors other than muror enterprises and small enterprises (iv) Other Financial Liabilities (i) Frovisions (v) Other Financial Liabilities (v) Provisions (v) Current tax liabilities (Net)	25,350.00 26,756.05 2,337.52 43.91 61.34 56.77 115.00 2,616.45 744.31 28.84 16.74 1,792.84 552.67 - 255.83 99.71	27,564 2,178, 44 61, 98, 2,382 2,042, 14, 10, 1,647, 623, 198, 95, 262
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (i) Losse Liabilities (ii) Other Financial Liabilities (ip) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Frovisions (c) Current tax liabilities (d) Other Current Liabilities (e) Courrent Liabilities (iv) Other Financial Liabilities (iv) Other Current Liabilities (iv) Other Current Liabilities (v) Other Current Liabilities (v) Other Current Liabilities (v) Other Current Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.71 115.00 2,614.48 744.31 28.84 16.74 1,792.84 552.67 255.83 99.71 647.27	27,566 2,178, 44 61, 98, 2,382 2,942, 14, 10, 1,647, 623, 198, 95, 262
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (i) Losse Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (c) Other Non-current Liabilities (c) Other Non-current Liabilities (d) Fronsistons (c) Other Non-current Liabilities Total Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Losse Liabilities (iii) Trade Payables (iii) Trade Payables (iv) Other Financial Liabilities (iv) Other Financial Liabilities (b) Provisions (c) Current tax liabilities (Not) (d) Other Current Liabilities Total Current Liabilities (Total Current Liabilities	25,350.00 26,756.05 2,337.52 43.91 61.34 56.77 115.00 2,616.48 744.31 28.84 16.74 1,792.84 552.67 2,255.83 99.71 647.27	26.173. 27,566 2,178. 44. 61. 98. 2,382 2,942. 14. 10. 1,647. 623. 198. 95. 262. 4,895

WASKINS & CHENNAI-T For Chemfab Alkalis 1

CHENNAI

600 048

SURESH KRISHNAMURTHI RAO CHAIRMAN DIN No: 80127809

Place : Chennai Date : 21 May 2021

Chemfab Alkalis Limited CIN:L24290TN2009PLC071563

Regd. Office: Team House, Vandalur, Chennai 600 048. Phone No: +91 44 22750323 Fax No: +91 44 22750860

STATEMENT OF STANDALONE CASH FLOWS (Refer Note 11)

(Amount Rs. In Lakh				
Particulars	Current Year ended 31/03/2021 (Audited)	Previous Year ended 31/03/2020 (Audited)		
A. Cash flow from operating activities				
i) Profit before taxes	211.70	2,685.53		
ii) Operating Profit before working capital changes	2,960.74	6,028.73		
iii) Net cash generated from operating activities	4,555.24	5,404.15		
B. Cash (used in) investing activities	(653.84)	(5,797.24)		
C. Cash flowfrom / (used in) financing activities	(1,559.06)	290.50		
D. Net Cash flow for the period (A) + (B) + (C)	2,342.34	(102.60)		
E. Cash and Cash Equivalents (Opening)	1.86	104.45		
F. Cash and Cash Equivalents (Closing)	2,344.20	1.86		

Note: The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 - 'Statement of Cash Flows'

CHENNAT-17

WASKINS &

Place : Chennai

Date : 21 May 2021

CHENNAL 600 048

For Chemfab Alkalis Limited

SURESH KRISHNAMURTHI RAO CHAIRMAN

DIN No: 00127809

Chartered Accountants

ASV N Ramana Tower, 52, Venkatnarayana Road T.Nagar Chennai – 600 017 Tamil Nadu, India Tel: +91 44 6688 5000 Fax: +91 44 6688 5050

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF CHEMFAB ALKALIS LIMITED

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2021 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2021 (refer 'Other Matter' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2021 of **CHEMFAB ALKALIS LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended March 31, 2021:

i. includes the results of the following entities:

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

- ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and consolidated total comprehensive loss and other financial information of the Group for the year ended March 31, 2021.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2021

With respect to the Consolidated Financial Results for the quarter ended March 31, 2021, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2021, prepared in accordance with the recognition and measurement principles laid down in the 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) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Gifice: Indiabulls Finance Centre, Tower 3, 27th - 32th Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai - 400 013, Maharashtra, India.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2021

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2021 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2021, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2021 that give a true and fair view of the consolidated net loss and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2021

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2021 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results /
 Financial Information entities within the Group to express an opinion on the Annual Consolidated
 Financial Results. We are responsible for the direction, supervision and performance of the audit of
 financial information of such entities included in the Annual Consolidated Financial Results of which
 we are the independent auditors.



Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and the subsidiary included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2021

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2021 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 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.



Other Matter

The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

Our report on the Statement is not modified in respect of the above matter.

For DELOITTE HASKINS & SELLS LLP Chartered Accountants (Firm's Registration No. 117366W/W-100018)



Sriraman Parthasarathy
Partner
(Membership No. 206834)

Place: Chennai Date: May 21, 2021 PS/BS/KS/2021/5

Unique Document Identification Number: 21206834AAAAAE8939

Chemfab Alkalis Linited
CIN:L24290TN2009PLC071563
Regd. Office: Team House, Vandalur, Chemnai 600 048.
Phone Nox +91 44 22750323 Fax Nox +91 44 22750660

	STATEMENT OF CONSOLIDATED FINA	NCIAL RESULTS FOR	THE QUARTER AND Y	EAR ENDED 31/03/2021		
SI. No.	Particulars	3 Months ended 31/03/2021	Preceding 3 Months ended 31/12/2020	Corresponding 3 months ended 31/03/2020 in the previous year	Current Year ended 31/03/2021	Previous Year ended 31/03/2020
	<u> </u>	(Refer Note 12)	(Unaudited)	(Refer Note 12)	(Audited)	(Audited)
1	Income (a) Revenue from Operations	5,137.97	4,627.21	4,093.81	18,081.13	20,452.32
	(b) Other Income	58.02	27.46	165.07 4,258.88	141.54 18,222.67	311.41 20,763.73
	Total Income	5,195.99	4,654.67	4,236.85	18,222.07	20,7 03.17 0
2	Expenses				2 524 50	2 1 40 92
-	(a) Cost of Materials Consumed	760.25	631.15 514.55	491.71 151.88	2,534.59 1,814.41	3,149.82 665.75
	(b) Purchase of Stock in trade	615.06 28.40	22.52	118.12	(44.48)	(126.45
	(c) Changes in Inventories of Finished goods and Work-in -Progress (d) Direct Manufacturing Expenses - Power, Fuel & Others	2,014.39	1,913.42	1,752.09	7,307.29	7,075.70
	(e) Employee Benefits Expense	511.29	462.48	465.40	1,834.55	1,807.35 315.00
	(f) Finance Cost	55.93	55.85	73.34 690.99	245.17 2,022.02	2,508.76
	(g) Depreciation and Amortisation Expense	507.29 876.15	506.92 485.68	381.51	2,306.54	2,375.57
	(h) Other Expenses	5,368.76	4,592.57	4,125.04	18,020.09	17,771.50
	Total Expenses			133.84	202.58	2,992.23
3	Profit / (Loss) before Exceptional Items (1-2)	(172.75)	62.10		202.30	
4	Exceptional Items (Reter Notes 5 and 6)	• .	-	(706.70)		(321.03
5	Profit / (Loss) before Tax (3-4)	(172.75)	62.10	(572.86)	202.58	2,671.20
	•					
6	Tax Expense - Current tax					651.63
	Current Year	57.01	16.39	53.21	128.50	(800.1
	Prior Years	020.00	(77.10)	(800.14) (3.56)	887.23	275.1
	- Deferred tax (Refer Note 7)	937.97 994.98	(60.71)	(750.49)	1,015.73	126.5
	Total Tax Expense	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				:
7	Net Profit / (Loss) after Tax (5-6)	(1,167.73)	122.81	177.63	(813.15)	2,544.6
8	Other Comprehensive Income		·			
	(a) Items that will not be reclassified to the Statement of Profit and Loss					
	- Remeasurement of net defined benefit liability	85.35	(4.00)	101.92	73.34	103.7
	- Fair value gain/(loss) on investments in equity instruments designated as at	0.24	0.55	(1.14)	1.68	(1.5
	FVTOCI	(24.86)	1.17	(29.92)	(21.36)	(30.2
	- Income tax relating to items that will not be reclassified to profit or loss	(24.00)		,		
	(b) Items that will be reclassified to the Statement of Profit and Loss	· ·		-	-	
		60.73	(2.28)	70.86	53.66	71.9
	Total Other Comprehensive Income / (Loss) Net of Tax	(1,107.00)	120.53	248.49	(759.49)	2,616.1
9	Total Comprehensive Income / (Loss) (7+8)	(1,107.00)	120.33	2.0	(,	
10	Profit / (Loss) for the year Attributable to:	(4 ± (7 F3)	122.81	177.63	(813.15)	2,544.6
	Owners of the Company Non-Controlling Interests	(1,167.73)	122.61	-	- (
11	Other Comprehensive Income / (Loss) for the year Attributable to:	60.73	(2.28)	70.86	53.66	71.
	Owners of the Company Non-Controlling Interests	30.7.5	-			
12	Total Comprehensive Income / (Loss) for the year Attributable to:	(1,107.00)	120.53	248.49	(759.49)	2,616.
	Owners of the Company Non-Controlling Interests		-		• •	-
				1 202 17	1 406 05	1,393
	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,406.05	1,404.35	1,393.45	1,406.05	1,393
13	praid-up Equity State Capital (Face Value of 158 10 pm to	1	1	A to the second		
13	(Refer Note 3)	l		1	25,326.47	26,159
	(Refer Note 3)				23,320.47	
14	(Refer Note 3) Reserves (Other Equity)					20,10
	(Refer Nute 3) Reserves (Other Equity) Earning per Share	(not annualised	(not annualised)	1		
14	(Refer Note 3) Reserves (Other Equity)	(not annualised (8.3) (8.3)	0.88	(not annualised) 1.27 1.27		18







Chemfab Alkalis Limited CIN:L24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chennai 600 048. Phone No: +91 44 22750323 Fax No: +91 44 22750860

NOTES

- The Statement of Consolidated financial results comprises of the financial results of Chemfab Alkalis Limited (CAL) ("the Parent Company") and Chemfab Alkalis Karakal 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 Company at their meeting held on 21 May 2021.
- 2 During the previous year ended 31 March 2020, the Parent Company had incorporated a wholly owned subsidiary, Chemfab Alkalis Karaikai Limited (CAKL) which is yet to commence operations.
- During the year ended 31 March 2021, the Parent Company has allotted 1,25,998 Equity shares of Rs. 10 each (which includes 17,000 Equity Shares of Rs. 10 each allotted during the current quarter) upon exercise of Employee stock options by the eligible employees under Employee's Stock Option Scheme "CAESOS 2015". Consequently, the paid up share capital of the Parent Company has increased from Rs. 1,393.45 Lakhs to Rs. 1,406.05 Lakhs during the year ended 31 March 2021.
- Pursuant to the Chemfab Albalis Employee Stock Option Scheme 2020 (CASEOS 2020) the Nomination and Renumeration Committee of the Parent Company has granted 322,000 options to its eligible employees, during the year ended 31 March 2021.
- 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 Operating Segments accordingly, two reportable segments i.e. Chemicals and Related Products and PVC Operating Segments.

					(Am	ount Rs. In Lakhs
5). No.	Particulars	3 Months ended 31/03/2021	Preceding 3 Months ended 31/12/2020	Corresponding 3 months ended 31/03/2020 in the previous year	Current Year ended 31/03/2021	Previous Year ended 31/03/2020
		(Refer Note 12)	(Unaudited)	(Refer Note 12)	(Audited)	(Audited)
	Segment Revenue					
	a) Chemicals and related Products	3,732.44	3,464.58	3,224.47	13,411.73	15,568.02
1	b) PVC-O Pipes	1,407.44	1,162.63	869.34	4,671.31	4,884.30
- 1		5,139.88	4,627.21	4,093.81	18,083.04	20,452.32
	Less: Inter Segment Revenue	(1.91)		-	(1.91)	
	Net Segment Revenue	5,137.97	4,627.21	4,093.81	18,081.13	20,452.32
	Segment Result before tax					
	a) Chemicals and related Products	(272.39)		(761.80)		
	b) PVC-O Pipes	97.55	15.29	97.21	313.01	927.00
11	Total	(174.84)	90.49	(664.59)	306.21	2,674.79
**	Less; Inter Segment Result	-	-	-		-
	Less: Finance Cost	(55.93)	(55.85)	(73.34)		(315.00
	Add: Other Income	58.02	27.46	165.07	141.54	311.4
	Total Profit / (Loss) Before Tax	(172.75)	62.10	(572.86)	202.58	2,671.20
	Segment Assets:					
	a) Chemicals and related Products	18,604.78	19,492.04	19,846.79	18,604.78	19,846.79
ш	b) PVC-O Pipes	8,138.85	8,167.76	8,875.64	8,138.85	8,875.64
151	Total Segment Assets	26,743.63	27,659.80	28,722.43	26,743.63	28,722.43
	Add: Unallocable assets	6,748.84	6,843.95	6,114.21	6,748.84	6,114.21
	Total Assets	33,492.47	34,503.75	34,836.64	33,492.47	34,836.64
	Segment Liabilities:					
	a) Chemicals and related Products	2,630.13	2,401.34	2,371.49	2,630.13	2,371.49
IV	b) PVC-O Pipes	928.85	867.43	557.03	928.85	557.03
IV	Total Segment Liabilities	3,558.98	3,268.77	2,928.52	3,558.98	2,928.52
	Add: Unallocable liabilities	3,200.97	3,433.63	4,355.54	3,200.97	4,355.54
	Total Liabilities	6,759.95	6,702.39	7.284.06	6.759.95	7,284.00

nal Items (Net) included in the Statement of Consolidated financial results represents the following:

Exceptional family freely distributed in the					nount Rs. In Lakhs)
Particulars	3 Months ended 31/03/2021	Preceding 3 Months ended 31/12/2020	Corresponding 3 months ended 31/03/2020 in the previous year	Current Year ended 31/03/2021	Previous Year ended 31/03/2020
1 - 3.	(Refer Note 12)	(Unaudited)	(Refer Note 12)	(Audited)	(Audited)
Gain on Sale of Property	-				385.67
Impairment of Ongole Plant (Net)			(706.70)		(706,70)
(Refer Note 6)		_	(700.70)		(700.70)
Total (Net)	-		(706.70)		(321.03)

The Parent Company had suspended the operations at its Ongole Plant on 10 July 2018 in order to dispose excess accumulated inventory, post which the Management was evaluating various options of running the Plant profitably. Subsequently, the management had carried out a detailed impairment evaluation and recognised an impairment of Rs. 70s.70 lakehs and had disclosed as Exceptional term in the Statement of Consolidated financial results during the quarter and year ended 31 March 2020 resulting in its carrying value of the property, plant and equipment at Ongole ("Ongole Plant") being Rs. 1,275.00 Lakehs as at 31 March 2020.

The Board of Directors of the Parent Company at their necting held on 31 March 2021, subject to the approval of the shareholders of the Parent Company, have authorised sale of the Ongole Plant and directed the management to assess the market value and identify prospective buyers. Accordingly the assets of Ongole Plant has been considered as "Asset Held for Sale" as at 31 March 2021.





Chemfab Alkalis Limited CIN:L24290TN2009PLC071563 Regd. Office: Team House, Vandalur, Chennai 600 048.

Phone No: +91 44 22750323 Fax No: +91 44 22750860

- 7 The Group has carried out necessary adjustments to the deferred tax balances as at 31 March 2021 based on applicable tax laws.
- The Group has taken into account potential impacts of COVID-19 in the preparation of the consolidated financial results. Based on the information currently available, there is no material impact on carrying amounts of assets held for sale, inventories, trade and other receivables, investments and other financial assets though management continues to monitor changes in future economic conditions.
- (i) The Parent Company has received consent to operate (CTO) for enhancing the production capacity of Caustic Soda from 45,600 TPA to 56,575 TPA on 08 April 2021. Accordingly, the concapacities of all the co-products has also been enhanced.
 - (ii) Dunng the quarter ended 31 March 2021, the Parent Company has commissioned its second production line for manufacture of PVC-O pipes (having capacity of 3000 TPA). Accordingly, thotal capacity of production of the PVC-O pipes has increased from 3000 TPA to 6000 TPA.
- The Code on Wages, 2019 and Code of Social Security, 2020 ("the Codes") relating to employee compensation and post employment benefits that received Presidential assent and the related rules thereof for quantifying the financial impact have not been notified. The Group will assess the impact of the Codes when the rules are notified and will record any related impact in the period the Codes become effective.
- 11 The Statement of Consolidated Assets and Liabilities as at 31 March 2021 and the Statement of Consolidated Cash Flows are provided as annexures to this Statement.
- The figures for the quarter ended 31 March 2021 and 31 March 2020 are the halancing figures between audited figures of the full financial year ended 31 March 2021 and published year to date figure upto third quarter ended 31 December 2020 and audited figures of the full financial year ended 31 March 2020 and published year to date figures upto third quarter ended 31 December 2019 respectively. There are no material adjustments made in the results for the quarter ended 31 March 2021 which pertain to earlier periods

For Chemfab Alkalis Limited

Place: Chennai Date: 21 May 2021

ANSKINS & CHENNATT ED ACCOU

ALKA Juvest Rao S CHENNAL 600 048

Suresh Krishnamurthi Rad Chairman DIN No: 0012780

Chemfab Alkalis Limited CIN:124290TN/2009PI.C071563 Regd. Office: Team House, Vandalur, Chennai 600 048. Phone No: +91 44 22750323 Fax No: +91 44 22750860 STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES (Refer Note 11)

L ASSETS (i) Non-current assets (e) Property Plant and Equipment (ii) Right of Use Assets (c) Capital work-in-progress (Refer Note 9(ii)) (d) Intangible Assets (f) Financial Assets (ii) Other Financial Assets (iii) Other Financial Assets (iv) Non Current tax assets (Net) (iii) Other Non-current Assets Total Non-Current Assets Total Non-Current Assets (2) Current assets (iii) Trade Receivables (iii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iv) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Total Current Assets (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iv) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Total Current Assets Total Current Assets Total Current Assets Total Current Assets (a) Equity (b) Equity (c) Equity (c) Equity (c) Equity (d) Equity Share Capital (Refer Note 3) (e) Other Equity Total Equity Total Equity Total Equity Total Current Labilities (i) Financial Labilities (ii) Other Financial Labilities (iii) Trade Psyables Total Non-Current Labilities (iv) Borrowings (ii) Lease Liabilities (iii) Trade Psyables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises (v) Other Financial Labilities	As at Current Year ended 31/03/2021 Audited 19,747.50 458.17 339.58 15.31 3.26 237.62 38.75 4.278.37 807.58 25,926.24 928.86 2,394.21 1,516.33	As at Previous Year ender 31/03/2020 Audited 19,001.57 450.01 3,527.11 26.9% 1.58 259.23 50.872 5186.92
L ASSETS (1) Non-current assets (a) Property Plant and Equipment (b) Right of Use Assets (c) Captal work-in-progress (Refer Note 9(ii)) (d) Intangible Assets (e) Pirancial Assets (ii) Other Financial Assets (iii) Other Financial Assets (iv) Financial Assets (iv) Other Procurrent Assets Total Non-Current Assets (2) Current assets (a) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Assets (d) Other Current Assets Total Current Assets (e) Den Current Assets (iv) Bank balances other than (iii) above (v) Other Financial Assets (iv) Bank balances other than (iii) above (v) Other Current Assets Total Distancial Liabilities (i) Financial Liabilities (i) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Total Payables Total Non-Current Liabilities (i) Errowings (ii) Lease Liabilities (iii) Trade Payables Total Otatsanding dues of micro enterprises and small enterprises Total Otatsanding dues of micro enterprises and small enterprises Total Otatsanding dues of micro enterprises and small enterprises Total Otatsanding dues of micro enterprises and small enterprises Total Otatsanding dues of micro enterprises and small enterprises (v) Other Financial Liabilities (iii) Trade Payables Total Otatsanding dues of micro enterprises and small enterprises Total Otatsanding dues of conditions other than micro enterprises and small enterprises (v) Other Financial Liabilities (v) Other Financial Liabilities (v) Other Financial Liabilities (v) Other Financial Liabilities	31/03/2021 Audited 19,747.50 458.17 339.58 15.31 3.26 237.62 38.75 4,278.37 807.68 25,926.24	31/03/2020 Audited 19,001.57 450.01 3,527.11 26.96 1.58 259.23 508.72
L ASSETS (1) Non-current assets (a) Property Plant and Equipment (b) Right of Use Assets (c) Captal work-in-progress (Refer Note 9(ii)) (d) Intangible Assets (f) Pinnacinal Assets (f) Pinnacinal Assets (f) Non-Current lassets (ii) Other Financial Assets (iv) Deferrent lassets (iv) Deferrent lassets (iv) Deferrent lassets (iv) Deferrent lassets (iv) Total Non-Current Assets Total Non-Current Assets (ii) Tade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Assets (c) Current Assets (d) Other Current Assets (e) Deferrent Assets (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Assets (c) Current Assets Total Current Assets Total Current Assets Total Seguity Share Capital (Refer Note 6) Total Current Assets Total One Equity Total Equity (j) Requity (j) Regulty Share Capital (Refer Note 3) (j) Other Equity Total Equity Total Equity Total Destandibities (i) Forovings (ii) Lesse Liabilities (iii) Other Financial Liabilities (iv) Provisions (c) Other Non-Current Liabilities (iv) Forovings (ii) Lesse Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditures other than micro enterprises - Total Outstanding dues of creditures other than micro enterprises and small enterprises (v) Other Financial Liabilities	19,747.50 458.17 39.58 15.31 3.26 237.62 38.75 4.278.37 807.68 25,926.24	Audited 19,001.57 450.01 3,527.11 26.96 1.58 259.23 508.72
(i) Non-current assets (a) Property Plant and Equipment (b) Right of Use Assets (c) Capital work-in-progress (Refer Note 9(ii)) (d) Intangible Assets (e) Financial Assets (ii) Other Financial Assets (iii) Other Financial Assets (iii) Other Financial Assets (iv) Other Non-current Assets Total Non-Current Assets Total Non-Current Assets (a) Inventionse (b) Financial Assets (iii) Cash and Cash Equivalents (iii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets Total Non-Current Isabilities (i) Cheese Liabilities (ii) Cheese Liabilities (iii) Cheese Liabilities (iii) Cheese Liabilities (iii) Other Financial Liabilities (iii) Provisione (c) Cheese Non-current Liabilities (iii) Trade Receivable (iii) Cash candidates (iii) Cheese Liabilities (iii) Trade Payables Total Non-Current Liabilities (iii) Trade Payables Total Non-Current Liabilities (iii) Trade Payables Total Volustanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises (v) Other Financial Liabilities (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities (v) Other Financial Liabilities	19,747.50 458.17 339.58 15.31 3.26 237.62 38.75 4,278.37 807.68 25,926.24	19,001.55 450.01 3,527.11 26.96 1.56 259.23 508.72
(i) Non-current assets (a) Property Plant and Equipment (b) Right of Use Assets (c) Capital work-in-progress (Refer Note 9(ii)) (d) Intangible Assets (e) Financial Assets (ii) Other Financial Assets (iii) Other Financial Assets (iii) Other Financial Assets (iv) Other Non-current Assets Total Non-Current Assets Total Non-Current Assets (a) Inventionse (b) Financial Assets (iii) Cash and Cash Equivalents (iii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets Total Non-Current Isabilities (i) Cheese Liabilities (ii) Cheese Liabilities (iii) Cheese Liabilities (iii) Cheese Liabilities (iii) Other Financial Liabilities (iii) Provisione (c) Cheese Non-current Liabilities (iii) Trade Receivable (iii) Cash candidates (iii) Cheese Liabilities (iii) Trade Payables Total Non-Current Liabilities (iii) Trade Payables Total Non-Current Liabilities (iii) Trade Payables Total Volustanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of micro enterprises and small enterprises (v) Other Financial Liabilities (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities (v) Other Financial Liabilities	458.17 339.58 15.31 3.26 237.62 38.75 4.278.37 807.68 25,926.24	450.01 3,527.11 26.96 1.58 259.23 508.72
(3) Property Flant and Equipment (b) Right of Use Assets (c) Capital work-in-progress (Refer Note 9(ii)) (d) Intargible Assets (e) Financial Assets (ii) Other Financial Assets (iii) Other Financial Assets (iii) Other Insarcial Assets (iv) (b) Other Non-current Assets (iv) (b) Other Non-current Assets Total Non-Current Assets Total Non-Current Assets (iii) Trade Receivables (iii) Cash and Cash Equivalents (iii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (not) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets Total Non-Current Isabilities (i) Equity (a) Equity (a) Equity (b) Other Equity Total Equity (c) Other Financial Liabilities (ii) Dorre Financial Liabilities (iii) Chess Liabilities (iii) Other Financial Liabilities (iii) Thore-promocal Liabilities (iii) Index Liabilities (iii) Lease Liabilities (iii) Thore-promocal Liabilities (iii) Lease Liabilities (iii) Thore-promocal Liabilities (iii) Thore-promocal Liabilities (iii) Thore-promocal Liabilities (iii) Thore-promocal Liabilities (iii) Lease Liabilities (iiii) Lease Liabilities (iiii) Lease Liabilities (iiii) Lease Liabilities (iiii) Lease Liabilitie	458.17 339.58 15.31 3.26 237.62 38.75 4.278.37 807.68 25,926.24	450.01 3,527.11 26.96 1.58 259.23 508.72
(a) Property Plant and Equipment (b) Right of Use Assets (c) Capital work-in-progress (Refer Note 9(ii)) (d) Intangible Assets (f) Investments (ii) Other Financial Assets (f) Non Current tax assets (Net) (g) Deferred Tax Assets (Net) (h) Other Non-current Assets Total Non-Current Assets Total Non-Current Assets (2) Current assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets Total Current Assets Total Current Assets Asset Held for Sale (Refer Note 6) Total Current Liabilities (i) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity (a) Equity Share Capital (Refer Note 3) (b) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Ron-current Liabilities (iii) Other Ron-current Liabilities (iii) Trade Rayables (iii) Lease Liabilities (iii) Trade Rayables (iv) Other Financial Liabilities	458.17 339.58 15.31 3.26 237.62 38.75 4.278.37 807.68 25,926.24	450.01 3,527.11 26.96 1.58 259.21 508.72
(b) Right of Use Assets (c) Capital work-in-progress (Refer Note 9(ii)) (d) Intangible Assets (ii) Other Financial Assets (iii) Other Financial Assets (ii) Other Financial Assets (iii) Other Inancial Assets (iii) Other Non-current Assets Total Non-Current Assets Z) Current assets (a) Inventones (b) Financial Assets (iii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Benk balances other than (iii) above (v) Other Financial Assets (c) Current Tax. Asset Ret) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets Total Vanta Liabilities (a) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Non-current Liabilities (iii) Other Non-current Liabilities (iii) Trade Payables — Total Outstanding dues of micro enterprises and small enterprises — Total Outstanding dues of renditors other than micro enterprises — Total Outstanding dues of renditors other than micro enterprises — Total Outstanding dues of renditors other than micro enterprises (v) Other Financial Liabilities (iii) Trade Payables — Total Outstanding dues of renditors other than micro enterprises (v) Other Financial Liabilities	458.17 339.58 15.31 3.26 237.62 38.75 4.278.37 807.68 25,926.24	450.0 3,527.1 26.90 1.50 259.2 508.72
(c) Capital work-in-progress (Refer Note 9(ii)) (d) Intangible Assets (f) Firancial Assets (f) Firancial Assets (f) Non Current tax assets (Net) (g) Deferred Tax Assets (Net) (g) Deferred Tax Assets (Net) (h) Other Non-current Assets Total Non-Current Assets Total Non-Current Assets (i) Investments (a) Investments (b) Firancial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Firancial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets FOTAL ASSETS LEQUITY AND LIABILITIES (i) Equity (a) Equity (Share Capital (Refer Note 3) (b) Other Equity Total Equity (2) Non-current Liabilities (ii) Other Firancial Labilities (iii) Other Firancial Liabilities (iii) Other Firancial Liabilities (iii) Other Firancial Liabilities (iii) Other Firancial Liabilities (iii) Trade Reysbeles Total Non-Current Liabilities (iii) Trade Rayables (iii) Lease Liabilities (iii) Trade Rayables Total Otsistanding dows of micro enterprises and small enterprises Total Otsistanding dows of readitors other than micro enterprises and small enterprises (v) Other Firancial Liabilities (v) Other Firancial Capital Other Firancial Other Firancia	339.58 15.31 3.26 237.62 38.75 4.278.37 807.68 25,926.24	3,527.11 26.90 1.50 259.21 508.72
(d) Intangible Assets (e) Financial Assets (f) Non-Current tax assets (Net) (g) Deferred Tax Assets (Net) (g) Deferred Tax Assets (Net) (g) Deferred Tax Assets (Net) (g) Other Pinancial Assets Total Non-Current Assets Total Non-Current Assets (a) Inventiones (b) Financial Assets (ii) Unestiments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (iv) Bank balances other than (iii) above (v) Other Financial Assets (iv) Bank balances other than (iii) above (v) Other Financial Assets (iv) Bank balances other than (iii) above (v) Other Tax Assets (Refer Note 6) Total Current Assets TOTAL ASSETS LEQUITY AND LIABILITIES (i) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity 2) Non-current liabilities (i) Brorowings (ii) Lease Liabilities (iii) Total Financial Liabilities (iii) Total Financial Liabilities (i) Brorowings (ii) Lease Liabilities (ii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of reciditors other than micro enterprises and small enterprises (v) Other Financial Liabilities (v) Other Financial Liabilities	15.31 3.26 237.62 38.75 4.278.37 807.68 25,926.24	26.90 1.50 259.21 508.72
(c) Financial Assets (d) Deber Financial Assets (f) Non Current tax assets (Net) (g) Defered Tax Assets (Net) (g) Defered Tax Assets (Net) (h) Other Non-current Assets Total Non-Current Assets 2) Current assets (a) Investments (b) Financial Assets (j) Investments (ii) Tade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity 2) Non-current Isabilities (i) Borrowings (ii) Lesse Liabilities (iii) Other Financial Liabilities (iii) Other Non-current Liabilities 3) Current Isabilities (ii) Forovings (ii) Lesse Liabilities (iii) Trade Payables — Total Outstanding dues of micro enterprises and small enterprises — Total Outstanding dues of recitives other than micro enterprises and small enterprises (v) Other Financial Liabilities (iv) Other Financial Liabilities (v) Other Financial Liabilities (v) Other Financial Liabilities	3.26 237.62 38.75 4.278.37 807.68 25,926.24	1.50 259.2 508.7
(i) Other Financial Assets (ii) Non Current tax assets (Net) (iii) Deferred Tax Assets (Net) (iii) Other Non-current Assets Total Non-Current Assets Total Non-Current Assets (ii) Investments (ii) Investments (iii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank hainnes other than (iii) above (v) Other Financial Assets (c) Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets (ii) Derowings (ii) Lease Liabilities (iii) Trade Payables Total Current Liabilities (iii) Trade Payables Total Outstanding dues of creditors other than micro enterprises Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities (v) Other Financial Liabilities (vi) Under Financial Liabilities (vii) Trade Payables Total Outstanding dues of creditors other than micro enterprises (vi) Other Financial Liabilities (viii) Trade Payables Total Outstanding dues of creditors other than micro enterprises (vi) Other Financial Liabilities	237,62 38,75 4,278,37 807,68 25,926,24 928,86	259.2 508.7
(ii) Other Financial Assets (i) Non Current tax assets (Net) (g) Deferred Tax Assets (Net) (h) Other Non-current Assets Total Non-Current Assets Total Non-Current Assets (a) Inventiones (b) Financial Assets (ii) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets LEQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity Total Equity 2) Non-current liabilities (i) Borrowings (ii) Lesse Liabilities (ii) Other Financial Liabilities (iii) Trade Paysibles (c) Offer Non-current Liabilities (iii) Trade Paysibles (iv) Other Financial Liabilities (iii) Trade Paysibles (iv) Other Financial Liabilities	237,62 38,75 4,278,37 807,68 25,926,24 928,86	259.23 508.72
(f) Non Current tax assets (Net) (g) Deferred Tax Assets (Net) (ii) Other Non-current Assets Total Non-Current Assets 2) Current assets (a) Inventiones (b) Financial Assets (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank belances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets FOTAL ASSETS EQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity Total Equity 2) Non-current liabilities (i) Financial Labilities (ii) Other Financial Labilities (iii) Other Financial Liabilities (iv) Other Non-current Liabilities (iv) Frovisions (c) Other Non-current Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises - Total Outstanding dues of creditors other than micro enterprises - Total Outstanding dues of creditors other than micro enterprises - Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities	38.75 4,278.37 807.68 25,926.24 928.86	508.7
(g) Deferred Tax Assets (Net) (h) Other Non-current Assets Total Non-Current Assets 2) Current assets (a) Investments (b) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank salances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets TOTAL ASSETS LEQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Z) Non-current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (i) Provisions (c) Other Non-current Liabilities (b) Provisions (c) Other Non-current Liabilities (i) Borrowings (ii) Lease Liabilities (i) Provisions (c) Other Non-current Liabilities (i) Borrowings (ii) Lease Liabilities (i) Provisions (c) Other Non-current Liabilities (ii) Trade Payables — Total Outstanding dues of micro enterprises and small enterprises — Total Outstanding dues of creditors other than micro enterprises — Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities	4,278.37 807.68 25,926.24 928.86 2,394.21	
(ii) Other Non-current Assets Total Non-Current Assets (2) Current assets (a) Inventories (b) Financial Assets (i) Irvisetments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets (c) Current Assets (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets TOTAL ASSETS L EQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity Total Equity (a) Equity Share Capital (Refer Note 3) (b) Other Financial Labilities (a) Financial Labilities (b) Provisions (c) Other Non-current Liabilities (b) Provisions (c) Other Non-current Liabilities (d) Financial Liabilities (d) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Eurocurings (f) Lease Liabilities (g) Eurocurings (g) Lease Liabilities (g) Financial Liabilities (g) Financial Liabilities (h) Frovisions (c) Other Financial Liabilities (f) Financial Liabilities (g) Financial Liabilities (h) Financial Liabilities	907.68 25,926.24 928.86 2,394.21	
Total Non-Current Assets (a) Inventones (b) Financial Assets (i) Inventones (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (i) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets FOTAL ASSETS FOTAL ASSETS FOTAL ASSETS FOTAL ASSETS TOTAL Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity Total Equity 2) Non-current Habilities (a) Financial Labilities (ii) Borrowings (ii) Lease Liabilities (b) Provisions (c) Other Non-current Liabilities (b) Provisions (c) Other Non-current Liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Total Non-Current Liabilities (f) Total Non-Current Liabilities (g) Financial Liabilities (h) Frade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities	25,926.24 928.86 2,394.21	762.4
2) Current assets (a) Inventones (b) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank belances other than (iii) above (v) Other Financial Assets (ic) Current Fan Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets FOTAL ASSETS EQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity 2) Non-current liabilities (a) Financial Labilities (i) Borrowings (ii) Lease Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (ii) Financial Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises - Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities	928.86 2,394.21	702.4.
2) Current assets (a) Inventones (b) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank belances other than (iii) above (v) Other Financial Assets (ic) Current Fan Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets FOTAL ASSETS EQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity 2) Non-current liabilities (a) Financial Labilities (i) Borrowings (ii) Lease Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (ii) Financial Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises - Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities	928.86 2,394.21	29,724.5
(a) Inventorions (b) Financial Assets (i) Irvisetments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets TOTAL ASSETS LEQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity Total Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity (c) Equity Share Capital (Refer Note 3) (c) Other Non-current Liabilities (d) Financial Labilities (ii) Other Financial Labilities (iii) Other Financial Labilities (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of crediturs other than micro enterprises (v) Other Financial Labilities (v) Other Financial Labilities (vi) Other Financial Labilities (vi) Other Financial Labilities (vii) Other Financial Labilities (viii) Trade Payables Total Outstanding dues of crediturs other than micro enterprises Total Outstanding dues of crediturs other than micro enterprises (viii) Other Financial Labilities (viii) Trade Payables Total Outstanding dues of crediturs other than micro enterprises (viii) Other Financial Labilities	2,394.21	1
(b) Firsarcial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets TOTAL ASSETS LEQUITY AND LIABILITIES (1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity Total Equity (2) Non-current liabilities (i) Borrowings (ii) Lesse Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities (c) Financial Liabilities (d) Financial Liabilities (ii) Trade Payables (iii) Lesse Liabilities (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other Financial Liabilities (ivi) Trade Payables Total Outstanding dues of creditors other than nicro enterprises (iv) Other Financial Liabilities	2,394.21	
(b) Firancial Assets (i) Irvade Receivables (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets LEQUITY AND LIABILITIES (a) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity Z) Non-current Habilities (a) Financial Liabilities (i) Borrowings (ii) Lesse Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities (b) Provisions (c) Other Non-current Liabilities (i) Borrowings (ii) Lesse Liabilities (i) Financial Liabilities (i) Borrowings (ii) Lesse Liabilities (ii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than nucro enterprises and small enterprises (iv) Other Financial Liabilities		850.26
(ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets FOTAL ASSETS LEQUITY AND LIABILITIES (i) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Financial Liabilities (i) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises (v) Other Financial Liabilities (iii) Trade Payables - Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities (v) Cother Financial Liabilities (v) Other Financial Liabilities (vi) Other Financial Liabilities (vi) Other Financial Liabilities (vi) Other Financial Liabilities		1
(ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets FOTAL ASSETS LEQUITY AND LIABILITIES (i) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Financial Liabilities (i) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises (v) Other Financial Liabilities (iii) Trade Payables - Total Outstanding dues of creditors other than micro enterprises (v) Other Financial Liabilities (v) Cother Financial Liabilities (v) Other Financial Liabilities (vi) Other Financial Liabilities (vi) Other Financial Liabilities (vi) Other Financial Liabilities	4.544.50	67.2
(ii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets TOTAL ASSETS L EQUITY AND LIABILITIES (1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity (2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities (j) Frontisions (c) Other Non-current Liabilities (ii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises - Total Outstanding dues of creditors other than micro enterprises (iv) Other Financial Liabilities (iv) Other Financial Liabilities	1,516.33	954.24
(v) Other Financial Assets (c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets IOTAL ASSETS L EQUITY AND LIABILITIES (1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity (2) Non-current Biabilities (a) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities (c) Financial Liabilities (d) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises (iv) Other Financial Liabilities	1.78	3.59
(c) Current Tax Assets (net) (d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets TOTAL ASSETS L EQUITY AND LIABILITIES (1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity (2) Non-current liabilities (a) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (c) Other Non-current Liabilities (d) Frovisions (e) Other Non-current Liabilities (3) Current liabilities (3) Current liabilities (a) Financial Liabilities (b) Frovisions (c) Other Non-current Liabilities (iii) Trade Liabilities (iii) Trade Liabilities (iii) Trade Liabilities (iii) Trade Liabilities (iv) Cutrent Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities	268.43	263.86
(d) Other Current Assets Asset Held for Sale (Refer Note 6) Total Current Assets FOTAL ASSETS LEQUITY AND LIABILITIES (a) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Z) Non-current liabilities (a) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (b) Provisions (c) Other Financial Liabilities (d) Financial Liabilities (iii) Trade Payables (iii) Trade Payables (iii) Trade Payables (iv) Cute Infancial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities	437.69	1,187.56
Asset Held for Sale (Refer Note 6) Total Current Assets TOTAL ASSETS L EQUITY AND LIABILITIES (1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity (2) Non-current liabilities (a) Financial Liabilities (ii) Lesse Liabilities (iii) Colber Financial Liabilities (b) Provisions (c) Other Non-current Liabilities (7) Frovisions (8) Other Financial Liabilities (9) Financial Liabilities (10) Errowings (11) Lesse Liabilities (12) Errowings (13) Current Rabilities (13) Current Rabilities (14) Financial Liabilities (15) Fortowings (16) Lesse Liabilities (17) Current Rabilities (18) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than nucro enterprises (17) Other Financial Liabilities (18) Current Rabilities (19) Errowings (19) Lesse Liabilities (19) Errowings (10) Lesse Liabilities (10) Francial Liabilities (10) Fortowings (10) Lesse Liabilities (11) Francial Liabilities (12) Francial Liabilities (13) Current Rabilities (14) Errowings (15) Lesse Liabilities (15) Errowings (16) Lesse Liabilities (17) Errowings (18) Lesse Liabilities (18) Errowings (19) Lesse Liabilities (19) Errowings (10) Lesse Liabilities (10) Errowings (10) Lesse Liabilities (10) Errowings (11) Lesse Liabilities (12) Errowings (13) Lesse Liabilities (14) Errowings (15) Lesse Liabilities (16) Errowings (17) Lesse Liabilities (18) Errowings (18) Lesse Liabilities (19) Errow	-	334.94
TOTAL ASSETS L EQUITY AND LIABILITIES (1) Equity (a) Equity (b) Coher Equity Total Equity Total Equity (a) Financial Liabilities (b) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Total Non-Current Liabilities (c) Frowistons (c) Other Non-current Liabilities (d) Financial Liabilities (d) Financial Liabilities (iii) Trade Payables (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than nicro enterprises (iv) Other Financial Liabilities	906.82	1,450.38
Total Current Assets IOTAL ASSETS L EQUITY AND LIABILITIES (a) Equity (b) Equity (c) Equity (c) Equity Total Equity Total Equity 2) Non-current liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (c) Provisions (c) Other Non-current Liabilities (d) Financial Liabilities (d) Financial Liabilities (i) Enrowings (ii) Lease Liabilities (ii) Traide Payables (iii) Traide Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of crediturs other than micro enterprises (iv) Other Financial Liabilities	6,454.12	5,112.05
Total Current Assets FOTAL ASSETS LEQUITY AND LIABILITIES 1) Equity (a) Equity (b) Equity (Share Capital (Refer Note 3)) (b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-current Liabilities 3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises (iv) Other Financial Liabilities		
FOTAL ASSETS 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity Total Equity 2) Non-current Habilities (a) Funancial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current Habilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (i) Financial Liabilities (ii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises (iv) Other Financial Liabilities	1,112.11	-
L EQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (ii) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of crediturs other than nicro enterprises and small enterprises (iv) Other Financial Liabilities	7,566.23	5,112.0
(a) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity (2) Non-current liabilities (a) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iv) Other Non-current Liabilities (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (ii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than nicro enterprises and small enterprises (iv) Other Financial Liabilities		
(1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity (2) Non-current liabilities (a) Financial Labilities (ii) Other Financial Labilities (iii) Other Financial Labilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Labilities (ii) Financial Liabilities (iii) Trade Payables (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises (iv) Other Financial Labilities	33,492.47	34,836.64
(1) Equity (a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity (2) Non-current liabilities (a) Financial Labilities (ii) Other Financial Labilities (iii) Other Financial Labilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Labilities (ii) Financial Liabilities (iii) Trade Payables (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises (iv) Other Financial Labilities		
(a) Equity Share Capital (Refer Note 3) (b) Other Equity Total Equity (2) Non-current liabilities (a) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (ii) Financial Liabilities (iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities		
(b) Other Equity Total Equity 2) Non-current liabilities (a) Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than nicro enterprises and small enterprises (iv) Other Financial Liabilities		
(b) Other Equity Total Equity (2) Non-current liabilities (a) Financial Labilities (i) Borrowings (i) Lease Liabilities (ii) Other Financial Labilities (ii) Other Financial Labilities (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities	1,406.05	1,393.45
(2) Non-current liabilities (a) Financial Liabilities (ii) Lease Liabilities (iii) Cher Financial Liabilities (iii) Other Financial Liabilities (iv) Other Non-current Liabilities (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (ii) Fornewings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than nucro enterprises and small enterprises (iv) Other Financial Liabilities	25,326.47	26,159.13
(2) Non-current liabilities (a) Financial Liabilities (ii) Lease Liabilities (iii) Cher Financial Liabilities (iii) Other Financial Liabilities (iv) Other Non-current Liabilities (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (ii) Fornewings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than nucro enterprises and small enterprises (iv) Other Financial Liabilities		
(a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (c) Orber Non-current Liabilities (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities	26,732.52	27,552.5
(a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (c) Orber Non-current Liabilities (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities		
(i) Borrowings (ii) Lease Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than núcro enterprises and small enterprises (iv) Other Financial Liabilities		l .
(ii) Lesse Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lesse Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities		1
(ii) Other Financial Labilities (b) Provisions (c) Other Non-current Labilities Total Non-Current Labilities (3) Current liabilities (a) Financial Labilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Labilities	2,337.52	2,178.03
(b) Provisions (c) Other Non-current Liabilities Total Non-Current Liabilities 3) Current liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of crediturs other than micro enterprises and small enterprises (iv) Other Financial Liabilities	43,91	44.90
(c) Other Non-current Liabilities Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities	61.34	61.36
Total Non-Current Liabilities (3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than nucro enterprises and small enterprises (iv) Other Financial Liabilities	56.71	98.10
(3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities	115(0)	
(3) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities		
(a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities	2,614.48	2,382.3
(a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities		
(i) Borrowings (ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities		
(ii) Lease Liabilities (iii) Trade Payables - Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities		
(iii) Trade Payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities	744.31	2,042.98
- Total Outstanding dues of micro enterprises and small enterprises - Total Outstanding dues of creditors other than nucro enterprises and small enterprises (iv) Other Financial Liabilities [iv] Other Financial Liabilities	28.84	. 14.00
- Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities		
(iv) Other Financial Liabilities	16.74	10.46
	1,799.57	1,653.64
	552.67	623.62
(b) Provisions	255.83	198.19
(c) Current tax liabilities (Net)		95.55
(d) Other Current Liabilities	99.79	263.23
Total Current Liabilities		4,901.6
Total Liabilities	99.79	7,284.06
	99.79 647.72	l
TOTAL EQUITY AND LIABILITIES	99.79 647.72 4,145.47	34,836.64

Place : Chemnai Date : 21 May 2021

EWASKINS & CHENNAT-T FRED ACCOUNT ALKA Juvest Rao

CHENNAI 600 048

SURESH KRISHNAMURTHI RAO CHAIRMAN DIN No: 801.27809

Chemfab Alkalis Limited CIN:L24290TN2009PLC071563

Regd. Office: Team House, Vandalur, Chennai 600 048. Phone No: +91 44 22750323 Fax No: +91 44 22750860

STATEMENT OF CONSOLIDATED CASH FLOWS (Refer Note 10)

(Amount Rs. In Lakh					
Particulars	Current Year ended 31/03/2021 (Audited)	Previous Year ended 31/03/2020 (Audited)			
A. Cash flow from operating activities i) Profit before taxes ii) Operating Profit before working capital changes iii) Net cash generated from operating activities	202.58 2,949.44 4,543.21	2,671.20 6,040.74 5,422.84			
B. Cash (used in) investing activities	(643.25)	(5,814.20)			
C. Cash flow from financing activities	(1,599.06)	290.50			
D. Net Cash flow for the period (A) + (B) + (C)	2,340.90	(100.86)			
E. Cash and Cash Equivalents (Opening)	3.59	104.45			
F. Cash and Cash Equivalents (Closing)	2,344.49	3.59			

Note: The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 - 'Statement of Cash Flows'

For Chemfab Alkalis Limited

CHENNATTY & CHENNATTY &

Place : Chennai

Date : 21 May 2021

CHENNAI OF THE COLUMN TO THE C

SURESH KRISHNAMURTHI RAO CHAIRMAN

DIN No: 00127809