



August 10, 2022

Dept. of Corporate Services,
BSE Ltd.,
P J Towers,
Dalal Street,
Mumbai – 400 001.

Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East),
Mumbai 400051.

BSE Scrip Code: 524735

NSE Symbol : HIKAL

Dear Sir/ Madam,

Subject: Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India [Listing Obligations and Disclosure Requirements (LODR)] Regulations, 2015

With reference to the captioned subject, this is to inform you that, the Board of Directors of the Company at its meeting held today i.e., August 10, 2022, *inter-alia*, approved the following:

**A. Unaudited Financial Results
[Regulation 30 & 33 of SEBI (LODR) Regulations]**

The Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended June 30, 2022.

The Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended June 30, 2022, alongwith the Limited Review Report of the Statutory Auditors thereon, are enclosed in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

**B. Trading Window Re-open
[Regulation 9 of SEBI (PIT) Regulations]**

The trading window, for trading in securities of the Company by Designated Persons, which remained closed w.e.f. July 1, 2022, will re-open on August 13, 2022.

The meeting commenced at 11.30 a.m. and concluded at 04.25 p.m. We request you to kindly take above on your record.

Thank you,

Yours Sincerely,
for **HIKAL LIMITED**,

Rajasekhar Reddy
Company Secretary & Compliance Officer



Enclosure: as above

Hikal Ltd.

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www.hikal.com info@hikal.com CIN : L24200MH1988PTC048028

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Hikal Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Hikal Limited (the "Company") for the quarter ended June 30, 2022 (the "Statement") attached herewith, 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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to note 4 to the Statement, as regards the ongoing investigations by statutory authorities in relation to alleged non-compliance with certain environmental laws and regulations, the outcome of which is subject to inherent uncertainties. Our conclusion is not modified in respect of this matter.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

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per Vinayak Pujare
Partner
Membership No.: 101143

UDIN: 22101143AOSOVX6209
Place: Gurgaon
Date: August 10, 2022

**Statement of unaudited standalone financial results
for the quarter ended 30 June 2022**

Rs. In Lakhs (Except for per share data)

Particulars	Standalone			
	Quarter ended			Year ended
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited (Refer note 3)	Unaudited	Audited
Income				
Revenue from operations				
Sale of products and services	37,132	50,095	45,450	192,603
Other operating revenue	747	140	228	1,669
Total revenue from operations	37,879	50,235	45,678	194,272
Other income	327	27	318	489
Total income	38,206	50,262	45,996	194,761
Expenses				
Cost of materials consumed	23,778	27,345	23,074	103,221
Changes in inventories of finished goods and work-in-progress	(1,140)	412	(583)	(3,582)
Employee benefits expense	4,275	5,315	4,758	20,135
Finance costs	1,129	808	799	3,121
Depreciation and amortisation expenses	2,650	2,423	2,256	9,567
Other expenses	8,699	11,059	8,857	40,442
Total expenses	39,391	47,362	39,161	172,904
Profit before tax	(1,185)	2,900	6,835	21,857
Tax expense:				
-Current tax	-	780	1,889	5,965
-Deferred tax	(291)	44	(104)	(159)
Total tax expense	(291)	824	1,785	5,806
Profit for the period	(894)	2,076	5,050	16,051
Other comprehensive income (OCI)				
Items that will not be reclassified to statement of profit and loss	40	305	(48)	162
Income tax relating to item that will not be reclassified to statement of profit and loss	(10)	(79)	12	(42)
Total comprehensive income	(864)	2,302	5,014	16,171
Paid-up equity share capital (Face value of Rs 2/- each)	2,466	2,466	2,466	2,466
Other equity				104,335
Earnings per share (Face Value of Rs 2/- each)				
- Basic	(0.73)	1.68	4.10	13.02
- Diluted	(0.73)	1.68	4.10	13.02

Notes :

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10 August 2022.
2. The standalone financial results for the quarter ended on 30 June 2022 have been subjected to a 'Limited Review' by the statutory auditors of the Company. The statutory auditors have expressed an unmodified review conclusion. The limited review report will be filed with the stock exchanges and will also be available on the Company's website, www.hikal.com.
3. The figures for the quarter ended 31 March 2022 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year upto 31 March 2022 and the unaudited published year-to-date figures up to 31 December 2021, being the date of the end of the third quarter of the financial year which were subjected to limited review.
4. In connection with the alleged improper disposal of by-products by the Company in January 2022, statutory authorities are conducting investigations in relation to non-compliance with certain environmental laws and regulations, which are ongoing.
During the quarter, Maharashtra Pollution Control Board (MPCB) had directed the Company to stop manufacturing activities at its Talaja plant on grounds of not adhering to conditions stipulated in the relevant Consent to Operate. But subsequently, pursuant to an order of Honourable Bombay High Court, MPCB granted permission on 29 June 2022 to re-start manufacturing activities at the plant .
Separately, the National Green Tribunal ('NGT') had constituted a Committee to make recommendations in this regard. The Committee submitted its recommendations to the NGT, and inter alia, the Committee recommends recovery of compensation from the Company and alleges instances of non-compliance with environmental laws and regulations. These recommendations are yet to be adjudicated and accepted judicially by the NGT. Based on the advice of external legal counsel, the Company believes it has a good case on merits in these matters, and the Company is taking necessary steps, including legal measures, to defend itself.
5. The figures for the previous periods have been regrouped wherever necessary to conform to the current period presentation.

Place : Mumbai
Date : 10 August 2022

For HIKAL LTD
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Date: 2022.08.10
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Jai Hiremath
Executive Chairman
DIN: 00062203

HIKAL LTD
Regd. Office : 717/718, Maker Chamber V, Nariman Point, Mumbai - 400 021.
Phone : +91-22-30973100 , Fax : +91-22-30973281
CIN : L24200MH1988PTC048028, E Mail : info@hikal.com , Website : www.hikal.com

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**Standalone segment wise revenue, results, assets and liabilities
for the quarter ended 30 June 2022**

Particulars	Standalone			
	Quarter ended			Year ended
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited (Refer note 3)	Unaudited	Audited
1. Segment revenue				
a) Pharmaceuticals	22,429	30,794	27,407	112,974
b) Crop protection	15,450	19,441	18,271	81,298
Total	37,879	50,235	45,678	194,272
Less: Inter segment revenue	-	-	-	-
Revenue from operations	37,879	50,235	45,678	194,272
2. Segment results				
a) Pharmaceuticals	(819)	2,971	4,811	15,102
b) Crop protection	1,027	1,162	3,184	11,514
Total	208	4,133	7,995	26,616
Less :				
i) Finance cost	1,129	808	799	3,121
ii) Other un-allocable expenditure	326	453	432	1,814
Add:				
i) Other un-allocable income	62	28	71	176
Profit before tax	(1,185)	2,900	6,835	21,857
3. Segment assets				
a) Pharmaceuticals	114,546	118,937	116,353	118,937
b) Crop protection	84,599	85,456	65,549	85,456
c) Unallocable	20,014	16,920	12,708	16,920
Total assets	219,159	221,313	194,610	221,313
4. Segment liabilities				
a) Pharmaceuticals	19,145	17,529	16,327	17,529
b) Crop protection	19,644	19,934	13,233	19,934
c) Unallocable	74,433	77,049	66,694	77,049
Total liabilities	113,222	114,512	96,254	114,512

Place : Mumbai
Date : 10 August 2022

For HIKAL LTD
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Jai Hiremath
Executive Chairman
DIN: 00062203

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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Hikal Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Hikal Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. Hikal Limited, India, Holding Company
 - b. Acoris Research Limited, India, Subsidiary Company
 - c. Hikal, LLC, USA, Subsidiary Company
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to note 4 to the Statement, as regards the ongoing investigations by statutory authorities in relation to alleged non-compliance with certain environmental laws and regulations, the outcome of which is subject to inherent uncertainties. Our conclusion is not modified in respect of this matter.

S R B C & COLLP

Chartered Accountants

7. The accompanying Statement includes the unaudited interim financial results and other unaudited financial information, in respect of two subsidiaries, whose interim financial results and other financial information reflect total revenues of Rs. 76 Lakhs, total net profit after tax of Rs. 8 Lakhs, and a total comprehensive income Rs. 8 Lakhs for the quarter ended on June 30, 2022, as considered in the Statement which have not been reviewed or audited by any auditor. These unaudited financial results have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these unaudited interim financial results are not material to the Group.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003

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per Vinayak Pujare

Partner

Membership No.: 101143

UDIN: 22101143AOSNNO7876

Place: Gurgaon

Date: August 10, 2022



**Statement of unaudited consolidated financial results
for the quarter ended 30 June 2022**

Rs. In Lakhs (Except for per share data)

Particulars	Consolidated			
	Quarter ended		Year ended	
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited (Refer note 3)	Unaudited	Audited
Income				
Revenue from operations				
Sale of products and services	37,132	50,095	45,450	192,603
Other operating revenue	747	140	228	1,669
Total revenue from operations	37,879	50,235	45,678	194,272
Other income	327	27	318	489
Total income	38,206	50,262	45,996	194,761
Expenses				
Cost of materials consumed	23,778	27,345	23,074	103,221
Changes in inventories of finished goods and work-in-progress	(1,140)	412	(583)	(3,582)
Employee benefits expense	4,321	5,362	4,809	20,338
Finance costs	1,129	808	799	3,121
Depreciation and amortisation expenses	2,650	2,423	2,256	9,567
Other expenses	8,645	11,017	8,802	40,239
Total expenses	39,383	47,367	39,157	172,904
Profit before tax	(1,177)	2,895	6,839	21,857
Tax expense:				
-Current tax	-	780	1,889	5,965
-Deferred tax	(291)	44	(104)	(159)
Total tax expense	(291)	824	1,785	5,806
Profit for the period	(886)	2,071	5,054	16,051
Other comprehensive income (OCI)				
Items that will not be reclassified to statement of profit and loss	40	305	(48)	162
Income tax relating to item that will not be reclassified to statement of profit and loss	(10)	(79)	12	(42)
Total comprehensive income	(856)	2,297	5,018	16,171
Paid-up equity share capital (Face value of Rs 2/- each)	2,466	2,466	2,466	2,466
Other equity				104,332
Earnings per share (Face Value of Rs 2/- each)				
- Basic	(0.72)	1.68	4.10	13.02
- Diluted	(0.72)	1.68	4.10	13.02

Notes :

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10 August 2022.
2. The consolidated financial results for the quarter ended on 30 June 2022 have been subjected to a 'Limited Review' by the statutory auditors of the Holding Company. The statutory auditors have expressed an unmodified review conclusion. The limited review report will be filed with the stock exchanges and will also be available on the Holding Company's website, www.hikal.com.
3. The figures for the quarter ended 31 March 2022 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year upto 31 March 2022 and the unaudited published year-to-date figures up to 31 December 2021, being the date of the end of the third quarter of the financial year which were subjected to limited review.
4. In connection with the alleged improper disposal of by-products by the Holding Company in January 2022, statutory authorities are conducting investigations in relation to non-compliance with certain environmental laws and regulations, which are ongoing.
During the quarter, Maharashtra Pollution Control Board (MPCB) had directed the Holding Company to stop manufacturing activities at its Taloja plant on grounds of not adhering to conditions stipulated in the relevant Consent to Operate. But subsequently, pursuant to an order of Honourable Bombay High Court, MPCB granted permission on 29 June 2022 to re-start manufacturing activities at the plant .
Separately, the National Green Tribunal ('NGT') had constituted a Committee to make recommendations in this regard. The Committee submitted its recommendations to the NGT, and inter alia, the Committee recommends recovery of compensation from the Holding Company and alleges instances of non-compliance with environmental laws and regulations. These recommendations are yet to be adjudicated and accepted judicially by the NGT. Based on the advice of external legal counsel, the Holding Company believes it has a good case on merits in these matters, and the Holding Company is taking necessary steps, including legal measures, to defend itself.
5. The figures for the previous periods have been regrouped wherever necessary to conform to the current period presentation.

Place : Mumbai
Date : 10 August 2022

For HIKAL LTD
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JAI VISHWANATH
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Date: 2022.08.10
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Jai Hiremath
Executive Chairman
DIN: 00062203

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CIN : L24200MH1988PTC048028, E Mail : info@hikal.com , Website : www.hikal.com

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**Consolidated segment wise revenue, results, assets and liabilities
for the quarter ended 30 June 2022**

Particulars	Consolidated			
	Quarter ended			Year ended
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited (Refer note 3)	Unaudited	Audited
1. Segment revenue				
a) Pharmaceuticals	22,429	30,794	27,407	112,974
b) Crop protection	15,450	19,441	18,271	81,298
Total	37,879	50,235	45,678	194,272
Less: Inter segment revenue	-	-	-	-
Revenue from operations	37,879	50,235	45,678	194,272
2. Segment results				
a) Pharmaceuticals	(819)	2,971	4,811	15,102
b) Crop protection	1,027	1,162	3,184	11,514
Total	208	4,133	7,995	26,616
Less :				
i) Finance cost	1,129	808	799	3,121
ii) Other un-allocable expenditure	318	458	428	1,814
Add:				
i) Other un-allocable income	62	28	71	176
Profit before tax	(1,177)	2,895	6,839	21,857
3. Segment assets				
a) Pharmaceuticals	114,546	118,937	116,353	118,937
b) Crop protection	84,599	85,456	65,549	85,456
c) Unallocable	20,021	16,919	12,710	16,919
Total assets	219,166	221,312	194,612	221,312
4. Segment liabilities				
a) Pharmaceuticals	19,145	17,529	16,327	17,529
b) Crop protection	19,644	19,934	13,233	19,934
c) Unallocable	74,434	77,051	66,695	77,051
Total liabilities	113,223	114,514	96,255	114,514

Place : Mumbai
Date : 10 August 2022

For HIKAL LTD
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Jai Hiremath
Executive Chairman
DIN: 00062203

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CIN : L24200MH1988PTC048028, E Mail : info@hikal.com , Website : www.hikal.com

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**Extract of unaudited financial results
for the quarter ended 30 June 2022**

(Rs in Lakhs)

Particulars	Consolidated			
	Quarter ended			Year ended
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited	Unaudited	Audited
Total income	38,206	50,262	45,996	194,761
Net Profit for the period (before tax, Exceptional and/or Extraordinary item)	(1,177)	2,895	6,839	21,857
Net Profit for the period before tax (after Exceptional and/or Extraordinary item)	(1,177)	2,895	6,839	21,857
Net Profit for the period after tax (after Exceptional and/or Extraordinary item)	(886)	2,071	5,054	16,051
Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive income (after tax)]	(856)	2,297	5,018	16,171
Equity share capital	2,466	2,466	2,466	2,466
Other equity				104,332
Earnings Per Share (Face Value of Rs 2/- each) (for continuing and discontinued operations)				
- Basic	(0.72)	1.68	4.10	13.02
- Diluted	(0.72)	1.68	4.10	13.02

Note :

1 In respect of the standalone results of the Company, the amounts are as follows

Particulars	Standalone			
	Quarter ended			Year ended
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited	Unaudited	Audited
Total income	38,206	50,262	45,996	194,761
Net Profit for the period (before tax, Exceptional and/or Extraordinary item)	(1,185)	2,900	6,835	21,857
Net Profit for the period before tax (after Exceptional and/or Extraordinary item)	(1,185)	2,900	6,835	21,857
Net Profit for the period after tax (after Exceptional and/or Extraordinary item)	(894)	2,076	5,050	16,051
Earnings Per Share (Face Value of Rs 2/- each) (for continuing and discontinued operations)				
- Basic	(0.73)	1.68	4.10	13.02
- Diluted	(0.73)	1.68	4.10	13.02

2. The above is an extract of the detailed format of quarterly financial results filed with the stock exchanges under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the stock exchange websites (www.bseindia.com and www.nseindia.com) and on Company's website (www.hikal.com).

3. The figures for the previous periods have been regrouped wherever necessary to conform to the current period presentation.

For HIKAL LTD

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Date: 2022.08.10
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Jai Hiremath

Executive Chairman

DIN: 00062203

Place : Mumbai

Date : 10 August 2022

HIKAL LTD

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