



आई एस ओ 9001 आई एस ओ 14001 यूनिट
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हिन्दुस्तान ऑर्गेनिक केमिकल्स लिमिटेड
(भारत सरकार का उद्यम)
HINDUSTAN ORGANIC CHEMICALS LIMITED
(A Govt. of India Enterprise)

HOC/SEC/BSE/391BM/3rd Qtr./Fin.Results/2021/2/11

Date: 27th January, 2021

Bombay Stock Exchange Ltd.,

Listing Compliance Dept.- DCS-CRD,

24th Floor, P.J. Towers, Fort Mumbai - 400001

Dear Sirs,

Script Code: 500449 (HOCL)

Sub: Filing of Un-audited Quarterly/Nine Months Period Financial Results (Standalone and Consolidated) of the Company for the 3rd Quarter/ Nine Months Period ended 31-12-2020 in compliance with Regulation 33, 30 and other applicable Regulations of LODRRs.

Ref: Regulation 30 & 33 of the LODRRs, 2015.

Further to our letter No.HOC/SEC/BSE//391st BM/3rd Qtr./2021/1/11 dated 15th January, 2021, (intimating the date of Board Meeting under Reg. 29) and in Compliance with Regulations 33 & 30 of the Listing Regulations, please find enclosed herewith the Un-audited Quarterly /Nine Months Period Financial Results (Standalone & Consolidated) of our Company viz. Hindustan Organic Chemicals Ltd (HOCL) for the 3rd Quarter/Nine Months Period ended 31-12-2020, and the Auditors' (M/s. BSJ & Associates, CAs) Limited Review Report thereon for records of the Exchange.

It is hereby declared and confirmed that the said Statutory Auditors have given their Un-modified Opinion (along with point of concern regarding absence of Independent Directors in the Company's Board) in their Limited Review Reports in respect of the Un-audited Financial Results of the company as on 31-12-2020.

Please note that the said results are recommended by the Audit Committee and are approved by the Board of Directors at their Board Meeting held on today, viz. 27th January, 2021.

This information has also been filed herewith on line at BSE e-filing portal on the same day on the 27th January, 2021 and also disseminated on the website of the Company.

Kindly acknowledge and take the above on your records. This intimation is being e-filed on line at BSE- E- filing portal

Thanking you,

Yours faithfully,

For Hindustan Organic Chemicals Ltd.

(Mrs. Susheela S. Kulkarni)

Company Secretary.

Encl: As above



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HINDUSTAN ORGANIC CHEMICALS LIMITED
(A Govt. of India Enterprise)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2020

[See Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015]

STANDALONE

(₹ in lakhs)

	PARTICULARS	Quarter ended			Nine months ended		Year Ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1	Revenue from Operations	11501.22	10699.28	6808.28	30121.48	21327.21	30001.23
2	Other Income	1053.20	247.82	211.93	1493.75	1005.31	2194.64
3	Total Revenue (1 + 2)	12554.42	10947.10	7020.21	31615.23	22332.52	32195.87
4	Expenses:						
a	Cost of materials consumed	5356.54	5787.29	3182.26	14843.29	13451.38	19681.86
b	(Increase) / Decrease in work-in-progress	196.17	(413.96)	1809.51	567.09	783.43	(24.92)
c	Employees benefits expense	1198.52	1216.37	1147.49	3603.46	3663.67	5265.97
d	Finance Cost	1322.86	1363.53	1374.32	4027.81	4258.95	5626.34
e	Depreciation and amortisation expense	33.00	31.27	30.80	97.50	92.24	128.76
f	Utilities (Power, Fuel & Water)	1796.93	1823.67	1212.19	5023.77	4532.72	6293.70
g	Other expenses	1128.96	1238.15	1578.90	3231.13	3371.50	4692.54
	Total Expenses	11032.98	11046.32	10335.47	31394.05	30153.89	41664.25
5	Profit / (Loss) before Exceptional items (3-4)	1521.44	(99.22)	(3315.26)	221.18	(7821.37)	(9468.38)
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit(+)/Loss(-) before tax (5+6)	1521.44	(99.22)	(3315.26)	221.18	(7821.37)	(9468.38)
8	Tax expenses:						
(1)	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(2)	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit(+)/Loss(-) for the period from continuing operations (7-8)	1521.44	(99.22)	(3315.26)	221.18	(7821.37)	(9468.38)
10	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Profit/(loss) from discontinued operations (after tax)	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit/ (Loss) for the period (9+10)	1521.44	(99.22)	(3315.26)	221.18	(7821.37)	(9468.38)
12	Other Comprehensive Income						
(i)	Items that will not be reclassified to profit or loss						
a)	Revaluation of Plant, property & equipments	0.00	0.00	0.00	0.00	0.00	(2916.56)
	Deferred Tax expenses	0.00	0.00	0.00	0.00	2853.00	3409.00
b)	Provision for diminution of investment	0.00	0.00	0.00	0.00	0.00	(781.94)
	Deferred Tax expenses	0.00	0.00	0.00	0.00	0.00	228.00
c)	Changes in defined benefit plan	0.00	0.00	0.00	0.00	0.00	(182.55)
	Other Comprehensive Income-Total	0.00	0.00	0.00	0.00	2853.00	(244.05)
13	Total Comprehensive Income (comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax) (11+12)	1521.44	(99.22)	(3315.26)	221.18	(4968.37)	(9712.43)

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HINDUSTAN ORGANIC CHEMICALS LIMITED
(A Govt. of India Enterprise)

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(₹ in lakhs)

STANDALONE

	PARTICULARS	Quarter ended			Nine months ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
14	Paid-up equity share capital (Face value of Rs. 10 each)	6726.96	6726.96	6726.96	6726.96	6726.96	6726.96
15	Reserve excluding Revaluation Reserve as per the balance sheet of previous accounting year						(96258.08)
16	Earnings per share (Face value of Rs. 10 each) for the continuing and discontinuing operations						
	a) Basic and diluted EPS before and after exceptional items						
	- Basic	2.26	(0.15)	(4.94)	0.33	(11.64)	(14.10)
	- Diluted	2.26	(0.15)	(4.94)	0.33	(11.64)	(14.10)

NOTE :

- As the Company has only one segment i.e. Chemicals, segment break-up is not required.
- Post applicability of Goods and Services Tax (GST) with effect from 01.07.2017, Revenue from operations are disclosed net of GST.
- The statutory auditors of the company for the year 2020-21 have carried out a limited review of these results for quarter and nine months ended 31st December, 2020 as per regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulation, 2015.
- The Company adopted Indian Accounting Standards ("Ind AS") from 1st April 2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- The above results are approved by the Board of Directors at its meeting held on 27th January 2021.
- The financial impact on account of Covid 19 pandemic during the 1st Quarter of 2020-21 was a) Reduction in Turnover: Rs.44.58 crore and b) consequent loss: Rs.14.71 crore. There was no considerable impact during the second and third quarters of the current year.
- The company is in the process of implementation of the Govt. Approved restructuring plan. Sale of unencumbered land in Rasayani through NBCC and Panvel land through e-auction are in progress. The Phenol plant at Kochi is in operation. In view of this the financial statement have been prepared on going concern basis.
- In view of the MCA Circular dt.21st April,2011, the Shareholders, who wish to have the service of document by the Company, can be made through electronic mode by registering their email ID's with corporate.cs@hoclindia.com, cs@hoclindia.com and also with of the Company's R&T Agents viz. Bigshare Services Pvt. Ltd. Andheri, Mumbai at their email id, viz. investor@bigshareonline.com.

Place : CBD Belapur, Navi Mumbai
Date : 27th January 2021


S.B. Bhide
Chairman & Managing Director



Review Report on Unaudited Standalone Quarterly and year to Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors,
Hindustan Organic Chemicals Limited
4th Floor, V Times Square, Sector 15,
CBD Belapur, Navi Mumbai - 400 614

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Hindustan Organic Chemicals Limited** ("the company") for the quarter ended December 31, 2020 ("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 read. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. The company does not have required number of Independent Directors on its Board due to vacancy arising out of end of the term of existing independent directors from February 21, 2020 onwards and consequently the Audit Committee, Stakeholders Relationship Committee and Nomination and Remunerations Committee are not comprised of Independent Directors in compliance with relevant Regulations of SEBI Listing Obligation and Disclosure Requirements (LODR) Regulations, 2015.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognised accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BSJ & Associates**

Chartered Accountants

FRN 010560S

CA. Jojo Augustine

Partner (M.No.214088)

UDIN: 21214088AAAAAP1277

Place: Ernakulum

Date: 27/01/2021

No. 41/1029-B1, 1st Floor, Veekshanam Road, Cochin - 682 018, KERALA, INDIA

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(भारत सरकार का उद्यम)

HINDUSTAN ORGANIC CHEMICALS LIMITED
(A Govt. of India Enterprise)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST
DECEMBER 2020

[See Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015]

(₹ in lakhs)

	PARTICULARS	CONSOLIDATED					
		Quarter ended			Nine months ended		Year Ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1	Revenue from Operations	11542.52	10711.66	7873.47	30468.90	23949.33	33133.69
2	Other Income	1125.52	307.74	196.03	1612.10	958.02	2135.31
3	Total Revenue (I + II)	12668.04	11019.40	8069.50	32081.00	24907.35	35269.00
4	Expenses:						
a	Cost of materials consumed	5394.92	5787.29	3695.99	15002.74	14607.35	20984.88
b	(Increase) / Decrease in work-in-progress	201.06	(370.80)	1740.29	647.47	777.83	95.80
c	Employees benefits expense	1254.34	1457.34	1388.45	5257.59	4392.04	6476.41
d	Finance Cost	1325.24	1370.18	1435.07	4047.38	4441.71	5762.70
e	Depreciation and amortisation expense	33.08	197.60	68.21	267.17	203.46	277.07
f	Utilities (Power, Fuel & Water)	1831.90	1852.19	1297.66	5122.71	4753.02	6497.07
g	Other expenses	1179.56	1279.38	1637.06	3412.07	3530.36	4949.42
	Total Expenses	11220.10	11573.18	11262.73	33757.13	32705.77	45043.35
5	Profit / (Loss) before Exceptional items (3-4)	1447.94	(553.78)	(3193.23)	(1676.13)	(7798.42)	(9774.35)
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit(+)/Loss(-) before tax (5+6)	1447.94	(553.78)	(3193.23)	(1676.13)	(7798.42)	(9774.35)
8	Tax expenses:						
(1)	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(2)	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit(+)/Loss(-) for the period from continuing operations (7-8)	1447.94	(553.78)	(3193.23)	(1676.13)	(7798.42)	(9774.35)
10	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Profit/(loss) from discontinued operations (after tax)	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit/ (Loss) for the period (9+10)	1447.94	(553.78)	(3193.23)	(1676.13)	(7798.42)	(9774.35)
12	Other Comprehensive Income						
(i)	Items that will not be reclassified to profit or loss						
a)	Revaluation of Plant, property & equipments	0.00	0.00	0.00	0.00	0.00	(2916.56)
	Deferred Tax expenses	0.00	0.00	0.00	0.00	2853.00	3409.00
b)	Provision for diminution of investment	0.00	0.00	0.00	0.00	0.00	(781.94)
	Deferred Tax expenses	0.00	0.00	0.00	0.00	0.00	228.00
c)	Changes in defined benefit plan	0.00	0.00	0.00	0.00	0.00	(237.02)
d)	Financial instruments through OCI at amortised cost	0.00	0.00	1.43	0.00	4.28	5.71
	Other Comprehensive Income-Total	0.00	0.00	1.43	0.00	2857.28	(292.81)
13	Total Comprehensive Income (comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax) (11+12)	1447.94	(553.78)	(3191.80)	(1676.13)	(4941.14)	(10067.16)
	Net profit attributable to						
a)	Owners of the Company	1479.96	(355.73)	(3246.40)	(849.47)	(7808.42)	(9616.12)
b)	Non controlling interest	(32.02)	(198.05)	53.17	(826.66)	10.00	(158.23)
	Other Comprehensive income attributable to						
a)	Owners of the Company	0.00	0.00	0.81	0.00	2855.42	(271.57)
b)	Non controlling interest	0.00	0.00	0.62	0.00	1.86	(21.24)
	Total Comprehensive income attributable to						
a)	Owners of the Company	1479.96	(355.73)	(3245.59)	(849.47)	(4953.00)	(9887.69)
b)	Non controlling interest	(32.02)	(198.05)	53.79	(826.66)	11.86	(179.47)

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HINDUSTAN ORGANIC CHEMICALS LIMITED
(A Govt. of India Enterprise)

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(₹ in lakhs)

	PARTICULARS	CONSOLIDATED					
		Quarter ended			Half year ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
14	Paid-up equity share capital (Face value of Rs. 10 each)	6726.96	6726.96	6726.96	6726.96	6726.96	6726.96
15	Reserve excluding Revaluation Reserve as per the balance sheet of previous accounting year						(98892.48)
16	Earnings per share (Face value of Rs. 10 each) for the continuing and discontinuing operations)						
	a) Basic and diluted EPS before and after exceptional items						
	- Basic	2.16	(0.82)	(4.75)	(2.50)	(11.61)	(14.55)
	- Diluted	2.16	(0.82)	(4.75)	(2.50)	(11.61)	(14.55)

NOTE :

- As the Company has only one segment i.e. Chemicals, segment break-up is not required.
- Post applicability of Goods and Services Tax (GST) with effect from 01.07.2017, Revenue from operations are disclosed net of GST.
- The statutory auditors of the company for the year 2020-21 have carried out a limited review of these results for quarter and nine months ended 31st December, 2020 as per regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulation, 2015.
- The Company adopted Indian Accounting Standards ("Ind AS") from 1st April 2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- The Board of directors of the Subsidiary Company has approved the results on 25.01.2021. The consolidated results are approved by the Board of Directors of the Holding company at its meeting held on 27th January 2021.
- The financial impact on account of Covid 19 pandemic during the 1st Quarter of 2020-21 was a) Reduction in Turnover: Rs.44.58 crore and b) consequent loss: Rs.14.71 crore. There was no considerable impact during the second and third quarters of the current year.
- The Holding company is in the process of implementation of the Govt. Approved restructuring plan. Sale of unencumbered land in Rasayani through NBCC and Panvel land through e-auction are in progress. The Phenol plant at Kochi is in operation. In view of this the financial statement have been prepared on going concern basis.
- Government of India had approved closure of the subsidiary company on 29.01.2020. Accordingly, the company had initiated the closure of facility and undertaken closure activities.
- Pursuant to the above, Subsidiary company had made VRS payments to employees during the period from May to July of Rs.13.10 Crore. Further, the assets at these locations are being decided to be sold to potential buyer. Management is in the process of undertaking these closure activities and identify the potential buyer.
- The figures of previous quarter/year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period figures.
- In view of the MCA Circular dt.21st April,2011, the Shareholders, who wish to have the service of document by the Company, can be made through electronic mode by registering their email ID's with corporate.cs@hoclindia.com, cs@hoclindia.com and also with of the Company's R&T Agents viz. Bigshare Services Pvt. Ltd. Andheri, Mumbai at their email id, viz. investor@bigshareonline.com.

Place : CBD Belapur, Navi Mumbai
Date : 27th January 2021


S.B. Bhide
Chairman & Managing Director
DIN 05323535



Independent Auditors Review Report on Consolidated Unaudited Quarterly and year to date financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**The Board of Directors,
Hindustan Organic Chemicals Limited
4th Floor, V Times Square, Sector 15,
CBD Belapur, Navi Mumbai - 400 614**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Hindustan Organic Chemicals Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together to as "the Group") for the quarter ended December 31, 2020 ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34') specified under section 133 of the Companies Act, 2013, and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on this Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of 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 the 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, we do not express an audit opinion.

We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.





4. The company does not have required number of Independent Directors on its Board due to vacancy arising out of end of the term of existing independent directors from February 21, 2020 onwards and consequently the Audit Committee, Stakeholders Relationship Committee and Nomination and Remunerations Committee are not comprised of Independent Directors in compliance with relevant Regulations of SEBI Listing Obligation and Disclosure Requirements (LODR) Regulations, 2015
5. The Statement includes the results of subsidiary, M/s Hindustan Fluorocarbons Limited.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of review report of other Auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement of principals laid down in the aforesaid 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.
7. We did not review the unaudited financial result of one subsidiary included in the consolidated unaudited financial result, whose financial result reflect total revenue of Rs.41.30 lakhs, total net profit/(loss) after tax of Rs.(73.50) lakhs and total comprehensive income /loss of Rs.(73.50) lakhs for the quarter ended December 31, 2020 as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the reports of the other Auditors and the procedures performed by us as stated in paragraph 3 above.
8. **Emphasis of Matter**
 - (i) We draw attention to Note 6 to the consolidated financial result, which describes the impact of the outbreak of corona virus (COVID-19) on the business operations of the company.





- (i) We draw attention to Note 7, 8 and 9 to the consolidated financial result, which describe the process of implementation of the Government approved restructuring plan, Government approval for closure of subsidiary company and subsequent proceedings.

Our conclusion on the statement is not modified in respect of these matters.

For *BSJ & Associates*
Chartered Accountants
FRN. 010560S



Jojo Augustine
CA. Jojo Augustine
Partner (M.No.214088)
UDIN: 21214088AAAAAQ4351

Place: Ernakulam

Date: 27/01/2021