

17s/56
December 12, 2017

To,

The General Manager,
Listing Department,
The Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street,
Mumbai - 400001
Company code: 533333

The Manager,
Listing & Compliance Department
**The National Stock Exchange of India
Limited**
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai - 400051
Company code: FCL

Dear Sirs,

Subject: - Standalone & Consolidated Un-Audited Results for the quarter ended 30th September 2017.

In compliance to Regulation 33(3) (d) of the Listing Regulations, please find enclosed herewith Standalone and Consolidated Un-Audited Accounts as per IND-AS of the Company and Limited Review Report for the Quarter and Half Year ended on 30th September, 2017 which has been approved and adopted by the Board of Directors at their meeting held on 12th December 2017, which ended at 6.15 p.m.

HIGHLIGHTS

1. The Standalone EBIDTA of the Company for the quarter **has increased by 17.10 % YoY (as per IND-AS)**
1. The Standalone PAT of the Company for the quarter **has increased by 11.35% YoY (as per IND-AS)**

Kindly take the same in your records.

Thanking You.

Yours faithfully,

FOR FINEOTEX CHEMICAL LIMITED



Surendrakumar Tibrewala
Chairman & Managing Director



Encl.: As above

FINEOTEX CHEMICAL LIMITED

(Company Identification Number :L24100MH2004PLC144295)

Regd. Off.:42/43, Marorama Chambers, S V Road, Bandra (W), Mumbai 400050

Telephone 022-26559174-77, Fax-022-22659178, email. Info @fineotex.com, Website : www.fineotex.com

Rs. in Lakhs

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED	
	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1 Revenue from operation (Refer Note 7)	2,180.73	2,250.51	1,978.33	4,431.24	3,956.41
2 Other Income	193.07	92.45	317.27	285.52	485.36
3 Total Income (1+2)	2,373.80	2,342.96	2,295.59	4,716.76	4,441.77
4 Expenses					
a) Cost of materials consumed	1,142.90	1,146.50	1,094.79	2,289.40	2,095.53
b) Purchase of stock in trade	-	-	-	-	-
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(30.87)	(59.85)	(79.12)	(90.72)	(62.55)
d) Excise duty paid	-	181.18	190.71	181.18	371.27
e) Employee benefits expense	105.78	95.95	79.89	201.73	156.94
f) Finance costs	9.44	7.81	5.69	17.26	12.42
f) Depreciation and amortisation expense	14.23	14.40	15.38	28.63	25.80
g) Other expenses	310.64	358.48	287.48	669.12	563.97
Total expenses	1,552.14	1,744.46	1,594.81	3,296.60	3,163.38
5 Profit / (Loss) Exceptional items (3-4)	821.66	598.50	700.78	1,420.15	1,278.38
6 Exceptional items	-	-	-	-	-
7 Profit / (Loss) before tax (5-6)	821.66	598.50	700.78	1,420.15	1,278.38
8 Income tax expenses					
a. Current Tax	217.18	184.57	246.70	401.75	393.70
b. Deferred Tax	61.92	(21.50)	(3.30)	40.42	34.87
Total tax expense	279.11	163.07	243.40	442.18	428.57
9 Profit / (Loss) after tax (7-8)	542.55	435.43	457.38	977.98	849.81
10 Other Comprehensive Income (OCI) (net of tax)	-	-	-	-	-
11 Total Comprehensive Income for the period (9+10)	542.55 2,226.00	435.43 2,226.00	457.38 2,245.96	977.98 2,226.00	849.81 2,245.96
12 Paid-up Equity share capital (Face Value Rs. 2/- each)					
13 Earnings per Share (of Rs.2/- each) (not annualized):					
a) Basic (Rs.)	0.49	0.39	0.41	0.88	0.76
b) Diluted (Rs.)	0.49	0.39	0.41	0.88	0.76



Statement of Assets and Liabilities

Rs. in lakhs

S N	Particulars	30.09.2017
		Unaudited
A	ASSETS	
1	Non-current assets	
	(a) Property Plant & Equipment	1608.32
	(b) Capital work in progress	4.58
	(c) Investment Property	1095.76
	(d) Investment in subsidiaries	938.21
	(e) Financial Assets	
	(i) Investments	5133.27
	(ii) Loans and advances	647.03
	Sub-Total	9427.18
2	Current Assets	
	(a) Inventories	904.71
	(b) Financial Assets	
	(i) Trade receivables	2230.01
	(ii) Cash and cash equivalents	231.68
	(iii) Loans and advances	253.78
	(c) Other Current Assets	42.34
	Sub-total	3662.51
	TOTAL	13089.69
B	EQUITY AND LIABILITIES	
1	Equity	
	(a) Equity Share capital	2226.00
	(b) Other Equity	9009.76
	Sub-Total	11235.76
2	Non Current liabilities	
	(a) Deferred Tax Liabilities (net)	0.86
3	Current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	579.90
	(ii) Trade payables	1109.06
	(b) Other current liabilities	143.48
	(c) Provisions	20.62
	Sub-Total	1853.06
	TOTAL	13,089.69

Notes:

- The above results were reviewed and recommended by the Audit Committee and approved at the meeting of the Board of Directors of the Company held on 12th December, 2017. The above results have been subjected to limited review by the Statutory Auditors of the Company.
- These financial results together with the results of previous period have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Ind AS Compliant figures for the quarter ended 30th September 2016 and half year ended 30th September 2016 are not required for limited review or an audit in line with SEBI circular dated 5th July 2016. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.
- Reconciliation of Net Profit as reported under previous Generally Accepted Accounting Principles ("Previous GAAP") and as per IND AS, is given as Appendix-A
- The statement does not include Ind AS compliant results for previous year ended 31st March 2017 as the same are not mandatory as per SEBI's circular dated 5th July 2016.



6 There is a possibility that these quarterly financials results may require adjustments before constituting the final IND AS financial statements as of and for the year ending 31st March 2018 due to changes in financial reporting requirement arising from new or revised standards or interpretations issued by MCA on changes in the use of one or more optional exemption from full retrospective application of certain IND AS as permitted under IND AS 101.

7 According to the requirement of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015, the revenue from operation for quarter ended June 30, 2017 quarter and half year ended September 30, 2016 are inclusive of excise duty. Goods and Service Tax ("GST") has been implemented with effect from July 1, 2017 which replaces excise duty and other taxes. As per Ind AS 18, the revenue for quarter ended September 30, 2017 is reported net of GST and not comparable to that extent. Had the previously reported revenues been shown net of excise duty, comparative revenues of the Company would have been as follows:

Particulars	Quarter ended	Quarter ended	Quarter	Half	Year	Half	Year
	30th September 2017	30th June 2017	ended 30th	ended 30th		ended 30th	
Revenue from operation (Net)	2,180.73	2,069.33	1,787.62		4,250.06		3,585.14

8 The Company operates in single business segment of Speciality Chemicals and accordingly there are no separate reportable segments

9 Previous periods figure have been regrouped, rearranged, reclassified wherever necessary to correspond with those of the current period.

Appendix-A

(Rs. In Lakhs)

Particulars	3 Months Ended	6 Months Ended
	30-Sep-16	30-Sep-16
Profit as per previous GAAP	379.81	714.78
Revenue deferred on account of goods in transit (net of related cost)	(18.94)	(32.56)
Impact of measuring investments at fair value through profit and loss	183.61	284.61
Impact of fair valuation of security deposits as per Ind AS 109	0.20	0.26
Effect of deferred tax on Ind AS adjustments	6.21	-31.77
Tax Adjustments	(93.51)	(85.51)
Net Profit after tax	457.38	849.81
Other Comprehensive Income / (Expenses) (Net of Tax)	-	-
Total Comprehensive Income for the period	457.38	849.81

For and on behalf of Board of Director



S. Tibrewala
Surendrakumar Tibrewala
Chairman & Managing Director

Date: 12th December 2017
Place: Mumbai



Rs. in Lakhs

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017					
Particulars	QUARTER ENDED			HALF YEAR ENDED	
	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1 Revenue from operation (Refer Note 8)	3,485.96	3,216.09	3,068.24	6,702.06	6,177.99
2 Other Income	194.67	100.90	345.54	295.57	517.98
3 Total Income (1+2)	3,680.63	3,316.99	3,413.77	6,997.63	6,695.97
4 Expenses					
a) Cost of materials consumed	1,794.60	1,709.97	1,284.79	3,504.57	2,601.89
b) Purchase of stock – in – trade	167.03	122.34	451.29	289.37	898.41
c) Changes in inventories of finished goods, work- in – process and stock – in – trade	75.99	-125.47	-58.43	-49.48	-69.29
d) Excise duty paid	-	181.18	190.71	181.18	371.27
e) Employee benefits expense	150.00	125.35	106.99	275.35	218.78
f) Finance costs	12.52	11.22	8.39	23.74	17.67
g) Depreciation and amortization expense	15.47	15.57	16.36	31.04	27.77
h) Other expenses	496.20	526.24	432.07	1,022.43	855.45
Total expenses	2,711.80	2,566.40	2,432.17	5,278.20	4,921.96
5 Profit / (Loss) before exceptional items (3-4)	968.83	750.60	981.60	1,719.43	1,774.00
6 Exceptional items	-	-	-	-	-
7 Profit / (Loss) before tax (5-6)	968.83	750.60	981.60	1,719.43	1,774.00
8 Income tax expenses					
a. Current Tax	250.27	212.50	303.40	462.77	499.90
b. Deferred Tax	61.92	-21.50	-3.30	40.42	34.87
Total tax expense	312.20	191.00	300.10	503.19	534.77
9 Profit / (Loss) after tax (7-8)	656.63	559.60	681.50	1,216.23	1,239.24
Attributable to:					
(a) Owners of the Company	622.46	526.07	606.50	1,148.53	1,105.51
(b) Non-Controlling Interest	34.18	33.53	75.00	67.70	133.73
10 Other Comprehensive Income (OCI) (net of tax)					
11 Total Comprehensive Income for the period (9+10)	656.63	559.60	681.50	1,216.23	1,239.24
Attributable to:					
(a) Owners of the Company	622.46	526.07	606.50	1,148.53	1,105.51
(b) Non-Controlling Interest	34.18	33.53	75.00	67.70	133.73
12 Paid-up Equity share capital (Face Value Rs. 2/- each)	2,226.00	2,226.00	2,245.96	2,226.00	2,245.96
13 Earnings per Share (of Rs.2/- each) (not annualized):					
a) Basic (Rs.)	0.56	0.47	0.54	1.03	0.98
b) Diluted (Rs.)	0.56	0.47	0.54	1.03	0.98



Statement of Assets and Liabilities

Rs. in lakhs

SN	Particulars	30.09.2017
		Unaudited
A	ASSETS	
1	Non-current assets	
	(a) Property Plant & Equipment	1809.16
	(b) Capital Work in Progress	4.58
	(c) Investment Property	1095.76
	(d) Goodwill on consolidation	613.85
	(e) Financial Assets	
	(i) Investments	5133.27
	(ii) Loans and advances	667.34
	Sub-Total	9323.96
2	Current Assets	
	(a) Inventories	1835.05
	(b) Financial Assets	
	(i) Trade receivables	2451.99
	(ii) Cash and cash equivalents	1087.71
	(iii) Loans and advances	651.54
	(c) Other Current Assets	227.59
	Sub-Total	6253.89
	TOTAL	15577.85
B	EQUITY AND LIABILITIES	
1	Equity	
	(a) Equity Share capital	2226.00
	(b) Other Equity	10481.39
	Sub-Total	12707.39
2	Minority Interest	539.61
3	Non Current liabilities	
	(a) Deferred Tax Liabilities (net)	0.86
4	Current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	580.00
	(ii) Trade payables	1351.60
	(b) Other current liabilities	377.77
	(c) Short-term provisions	20.62
	Sub-Total	2329.99
	TOTAL	15577.85

Notes:

- The above consolidated results were reviewed and recommended by the Audit Committee and approved at the meeting of the Board of Directors of the Company held on 12th December, 2017. The above results have been subjected to limited review by the Statutory Auditors of the Company.
- The Company has three wholly owned subsidiaries, one in Malaysia, one in Dubai and one in India and further three step down subsidiaries in Malaysia. The consolidated financial statements include financial statements of Finecotex Malaysia Limited, Finecotex Specilities FZE, Manya Steels Private Limited, BT Chemical SDN, BT Biotex SDN, BT Exon SDN. During the year under consideration, the Company has increased its stake from 57.14% to 67.62%, 67.14% and 70% in BT Chemical SDN, BT Biotex SDN, BT Exon SDN respectively.
- Beginning April, 2017 the Company has for the first time adopted Indian Accounting Standards ("Ind AS") with a transition date of 1st April, 2016 and accordingly these financial results together with the results of previous period have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Ind AS Compliant figures for the quarter ended and half year ended 30th September, 2016 are not required for limited review or an audit in line with SEBI circular dated 5th July 2016. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.



- 5 Reconciliation of Net Profit as reported under previous Generally Accepted Accounting Principles ("Previous GAAP") and as per IND AS, is given as Appendix-A
- 6 The statement does not include Ind AS compliant results for the preceding quarter and previous year ended 31st March 2017 as the same are not mandatory as per SEBI's circular dated 5th July 2016.
- 7 There is a possibility that these quarterly financials results may require adjustments before constituting the final IND AS financial statements as of and for the year ending 31st March 2018 due to changes in financial reporting requirement arising from new or revised standards or interpretations issued by MCA on changes in the use of one or more optional exemption from full retrospective application of certain IND AS as permitted under IND AS 101.
- 8 According to the requirement of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015, the revenue from operation for quarter ended June 30, 2017 quarter and half year ended September 30, 2016 are inclusive of excise duty. Goods and Service Tax ("GST") has been implemented with effect from July 1, 2017 which replaces excise duty and other taxes. As per Ind AS 18, the revenue for quarter ended September 30, 2017 is reported net of GST and not comparable to that extent. Had the previously reported revenues been shown net of excise duty, comparative revenues of the Company would have been as follows:

Particulars	Quarter ended 30th September	Quarter ended 30th June 2017	Quarter ended 30th September	Half Year ended 30th September,	Half Year ended 30th September,
Revenue from operation (Net)	3,485.96	3,034.92	2,877.53	6,520.88	5,806.72

- 9 The Company operates in single business segment of Speciality Chemicals and accordingly there are no separate reportable segments
- 10 Previous periods figure have been regrouped, rearranged, reclassified wherever necessary to correspond with those of the current

Appendix-A

Particulars	(Rs. In Lakhs)	
	3 Months Ended	6 Months Ended
	30-Sep-16	30-Sep-16
Profit as per previous GAAP	603.93	1,104.21
Revenue deferred on account of goods in transit (net of related cost)	(18.94)	(32.56)
Impact of measuring investments at fair value through profit and loss	183.61	284.61
Impact of fair valuation of security deposits as per Ind AS 109	0.20	0.26
Effect of deferred tax on Ind AS adjustments	6.21	(31.77)
Tax Adjustments	(93.51)	(85.51)
Net Profit after tax	681.50	1,239.24
Other Comprehensive Income / (Expenses) (Net of Tax)	-	-
Total Comprehensive Income for the period	681.50	1,239.24

Date: 12th December 2017
Place: Mumbai



For and on behalf of Board of Director

S. Tibrewala

Surendrakumar Tibrewala
Chairman & Managing Director





STANDALONE LIMITED REVIEW REPORT

To,
Board of Directors,
Fincotex Chemical Limited
Mumbai

1. We have reviewed the accompanying statement of standalone unaudited financial results ("Statement") of **Fincotex Chemical Limited** (the 'Company') for the quarter and half year ended 30th September, 2017 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the figures for the corresponding quarter and half year ended 30th September, 2016 including the reconciliation of net profit under IND AS of the corresponding quarter and half year ended 30th September, 2016 with the net profit reported under the previous Indian GAAP, as included in the Statement have been approved by the Board of Directors but have not been subject to limited review or audit.
2. These standalone financial statements are the responsibility of the Company's management and have been approved by the Board of Directors of the Company, and have been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review in accordance with the Revised 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.





UKG & ASSOCIATES

CHARTERED ACCOUNTANTS

Champak K. Dedhia B.Com., FCA
Gautam R. Mota B.Com., LLB, FCA

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 applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For UKG & Associates
Chartered Accountants
Firm Reg. No.: 123393W


Champak K. Dedhia
Partner

Membership No. 101769



Mumbai, 12th December, 2017

**CONSOLIDATED LIMITED REVIEW REPORT**

To,
Board of Directors,
Fineotex Chemical Limited
Mumbai

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Fineotex Chemical Limited (the "Holding Company") and its subsidiaries (the Holding Company and subsidiaries together referred to as "Group") for the quarter and half year ended 30th September, 2017 being submitted by the Holding Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the figures for the corresponding quarter and half year ended 30th September, 2016 including the reconciliation of net profit under IND AS of the corresponding quarter and half year ended 30th September, 2016 with the net profit reported under the previous Indian GAAP, as included in the Statement have been approved by the Board of Directors but have not been subject to limited review or audit.
2. These consolidated financial results are the responsibility of the Holding Company's management and have been approved by the Board of Directors and have been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these consolidated financial statements based on our review.
3. We conducted our review in accordance with the Revised 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 to the extent applicable. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Holding Company's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. We did not review the interim financial results of six subsidiaries included in the Statement, whose interim financial results reflect total revenues of Rs.3798.75 and total assets of Rs. 4339.32 Lakhs and net profit after tax of Rs. 231.31 lakhs for the half year period ended 30th September, 2017. These interim financial results have not been reviewed and have been reported by the management of the Holding Company.





UKG & ASSOCIATES

CHARTERED ACCOUNTANTS

Champak K. Dedhia B.Com., FCA
Gautam R. Mota B.Com., LLB, FCA

5. 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 applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For UKG & Associates
Chartered Accountants
Firm Reg. No.: 123393W

Champak K. Dedhia
Partner
Membership No. 101769



Mumbai, 12th December, 2017

FINEOTEX CHEMICAL LIMITED

(Company Identification Number: L24100MH2004PLC144295)

Regd. Off-42/43, Marorama Chambers, S V Road, Bandra (W), Mumbai 400050

Telephone 022-26559174-77, Fax-022-22659178, email. Info @fineotex.com, Website : www.fineotex.com

Rs. in Lakhs

Particulars	STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017					
	QUARTER ENDED			HALF YEAR ENDED		
	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16	30-Sep-16
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1 Revenue from operations (Refer Note 8)	3,485.96	3,216.09	3,126.84	6,613.99	6,702.06	6,177.99
2 Other Income	194.67	100.99	155.52	76.96	218.61	517.98
3 Total Income (1+2)	3,680.63	3,316.99	3,282.36	6,690.95	6,997.63	6,695.97
4 Expenses						
a) Cost of materials consumed	1,794.60	1,709.97	1,284.79	3,504.57	3,504.57	2,601.89
b) Purchase of stock - in - trade	167.03	122.34	451.29	289.37	289.37	898.41
c) Changes in inventories of finished goods, work-in-process and stock - in - trade	75.99	-125.47	-18.77	-99.01	-49.48	-69.29
d) Excise duty paid	-	181.18	190.71	181.18	181.18	371.27
e) Employee benefits expense	150.00	125.35	106.99	275.35	275.35	218.78
f) Finance costs	12.52	11.22	8.39	23.74	23.74	17.67
g) Depreciation and amortization expense	15.47	15.57	16.36	31.04	27.77	27.77
h) Other expenses	496.20	526.24	425.86	1,010.02	1,022.43	855.45
Total expenses	2,711.80	2,566.40	2,465.62	5,216.25	5,278.20	4,921.96
5 Profit / (Loss) before exceptional items (3-4)	968.83	750.60	816.74	1,474.69	1,719.43	1,774.00
6 Exceptional items	-	-	-	-	-	-
7 Profit / (Loss) before tax (5-6)	968.83	750.60	816.74	1,474.69	1,719.43	1,774.00
8 Income tax expenses						
a. Current Tax	250.27	212.50	209.89	462.77	462.77	499.90
b. Deferred Tax	61.92	-21.50	2.92	-1.72	-42.14	34.87
Total tax expense	312.20	191.00	212.80	461.05	503.19	534.77
9 Profit / (Loss) after tax (7-8)	656.63	559.60	603.93	1,013.64	1,216.23	1,239.24
Attributable to:						
(a) Owners of the Company	622.46	526.07	528.93	945.94	1,148.53	1,105.51
(b) Non-Controlling Interest	34.18	33.53	75.00	67.70	67.70	133.73
10 Other Comprehensive Income (OCI) (net of tax) (9+10)	656.63	559.60	603.93	1,013.64	1,216.23	1,239.24
Attributable to:						
(a) Owners of the Company	622.46	526.07	528.93	945.94	1,148.53	1,105.51
(b) Non-Controlling Interest	34.18	33.53	75.00	67.70	67.70	133.73
12 Paid-up Equity share capital (Face Value Rs. 2/- each)	2,226.00	2,226.00	2,245.96	2,226.00	2,226.00	2,245.96
13 Earnings per Share (of Rs.2/- each) (not annualized):						
a) Basic (Rs.)	0.56	0.47	0.47	0.85	1.05	0.86
b) Diluted (Rs.)	0.56	0.47	0.47	0.85	1.03	0.86



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

PARTICULARS	QUARTER ENDED						HALF YEAR ENDED					
	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-16	30-Sep-16	30-Sep-17	30-Sep-17	30-Sep-16	30-Sep-16	30-Sep-16	30-Sep-16	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1 Revenue from operation (Refer Note 7)	2,180.73	2,250.51	2,036.93	(58.60)	1,978.33	4,343.17	88.07	4,431.24	4,045.64	(89.23)	3,956.41	
2 Other Income	193.07	92.45	127.24	190.02	317.27	66.91	218.61	285.52	188.20	297.16	485.36	
3 Total Income (1+2)	2,373.80	2,342.96	2,164.18	131.42	2,295.59	4,410.08	306.68	4,716.76	4,233.83	207.93	4,441.77	
4 Expenses												
a) Cost of materials consumed	1,142.90	1,146.50	1,094.79	-	1,094.79	2,289.40	-	2,289.40	2,095.53	-	2,095.53	
b) Purchase of stock in trade	(30.87)	(59.85)	(39.46)	(39.66)	(79.12)	(140.25)	49.53	(90.72)	(5.88)	(56.67)	(62.55)	
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade:												
d) Excise duty paid	-	181.18	190.71	-	190.71	181.18	-	181.18	371.27	-	371.27	
e) Employee benefits expense	105.78	95.95	79.89	-	79.89	201.73	-	201.73	156.94	-	156.94	
f) Finance costs	9.44	7.81	5.69	-	5.69	17.26	-	17.26	12.42	-	12.42	
g) Depreciation and amortisation expense	14.23	14.40	15.38	-	15.38	28.63	-	28.63	25.80	-	25.80	
h) Other expenses	310.64	358.48	281.26	6.21	287.48	656.70	12.41	669.12	551.68	12.29	563.97	
Total expenses	1,552.14	1,744.46	1,628.26	(33.45)	1,594.81	3,234.65	61.95	3,296.60	3,207.76	(44.38)	3,163.38	
5 Profit / (Loss) Exceptional items (3-4)	821.66	598.50	535.91	164.87	700.78	1,175.42	244.73	1,420.15	1,026.07	252.31	1,278.38	
6 Exceptional items	-	-	-	-	-	-	-	-	-	-	-	
7 Profit / (Loss) before tax (5-6)	821.66	598.50	535.91	164.87	700.78	1,175.42	244.73	1,420.15	1,026.07	252.31	1,278.38	
8 Income tax expenses												
a. Current Tax	217.18	184.57	153.19	93.51	246.70	401.75	-	401.75	308.19	85.51	393.70	
b. Deferred Tax	61.92	(21.50)	2.92	(6.21)	(3.30)	(1.72)	42.14	40.42	3.10	31.77	34.87	
Total tax expense	279.11	163.07	156.11	87.30	243.40	400.04	42.14	442.18	311.29	117.28	428.57	
9 Profit / (Loss) after tax (7-8)	542.55	435.43	379.81	77.57	457.38	775.39	202.59	977.98	714.78	135.03	849.81	
10 Other Comprehensive Income (OCI) (net of tax)	-	-	-	-	-	-	-	-	-	-	-	
11 Total Comprehensive Income for the period (9+10)	542.55	435.43	379.81	77.57	457.38	775.39	202.59	977.98	714.78	135.03	849.81	
12 Paid-up Equity share capital (Face Value Rs. 2/- each)	2,226.00	2,226.00	2,245.96	77.57	2,245.96	2,226.00	2,226.00	2,226.00	2,245.96	2,245.96	2,245.96	
13 Earnings per Share (of Rs.2/- each) (not annualized):												
a) Basic (Rs.)	0.49	0.39	-0.17	0.03	0.41	0.35	0.09	0.88	0.32	0.06	0.76	
b) Diluted (Rs.)	0.49	0.39	0.17	0.03	0.41	0.35	0.09	0.88	0.32	0.06	0.76	

