



TRANSCHEM LIMITED

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months Ended 30 September 2018

(₹. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half year ended		Year Ended
		30 Sep 18 #	30 Jun 18	30 Sep 17 #	30 Sept 18	30 Sept 17	31 Mar 18
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Income from operations	-	-	-	-	-	-
	b) Other Income	73.92	71.25	45.26	145.17	87.17	211.09
	Total Income	73.92	71.25	45.26	145.17	87.17	211.09
2	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Employee benefit expenses	9.45	6.33	9.13	15.78	14.92	34.99
	c) Finance costs	-	-	-	-	-	0.03
	d) Depreciation and amortisation expenses	24.02	24.03	24.22	48.05	48.45	96.90
	e) Revaluation of Inventories	-	-	66.75	-	66.75	57.25
	f) Other expenses	24.85	10.84	20.29	35.69	37.82	76.91
	Total Expenses	58.32	41.20	120.39	99.52	167.94	266.08
3	Profit / (Loss) before exceptional items (1-2)	15.60	30.05	(75.13)	45.65	(80.77)	(54.99)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	15.60	30.05	(75.13)	45.65	(80.77)	(54.99)
6	Tax (expense) / benefit	-	-	-	-	-	(63.97)
	Current tax	(0.60)	(4.40)	-	(5.00)	-	-
	Minimum Alternate Tax Credit	0.60	4.40	-	5.00	-	-
	Deferred tax	-	-	-	-	-	(63.97)
7	Net Profit / (Loss) for the period (5-6)	15.60	30.05	(75.13)	45.65	(80.77)	(118.96)
8	Other comprehensive income (OCI) (Net of tax)	-	-	-	-	-	-
	Items that will not be reclassified to profit or						
	Re-measurement gain/ (losses) on defined benefit plans	-	-	-	-	-	0.72
9	Total comprehensive income for the period (net of tax) (7+8)	15.60	30.05	(75.13)	45.65	(80.77)	(118.24)
10	Paid-up Equity Share Capital (Face value ₹10 per share)	1,224.00	1,224.00	1,224.00	1,224.00	1,224.00	1,224.00
11	Other Equity	NA	NA	NA	NA	NA	2,456.70
12	Earning per share (EPS) (in ₹) (not annualised)						
	i). Basic EPS	0.13	0.25	(0.61)	0.37	(0.66)	(0.97)
	ii). Diluted EPS	0.13	0.25	(0.61)	0.37	(0.66)	(0.97)

Figures for the quarters ended 30 September 2018 and 30 September 2017, as reported in these financial results, are the balancing figures between the published year to date figures up to the end of the first quarter and half year ended of the respective period.



CIN : L24100MH1976PLC019327

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Statement of Assets and Liabilities		
(₹ In Lakhs, unless otherwise stated)		
Particulars	As at	As at
	30 Sept 18	31 Mar 18
	Unaudited	Audited
Assets		
Non - Current Assets		
Property, Plant and Equipment	495.54	543.21
Financial Assets		
Investments	196.69	202.69
Sub Total - Non - Current Assets	692.23	745.90
Current Assets		
Inventories	31.64	31.64
Financial Assets		
Investments	798.71	818.14
Cash and Cash Equivalents	36.13	26.64
Loans	2,103.12	2,004.63
Other Financial Assets	62.77	61.25
Income Tax Assets	21.96	9.80
Sub Total - Current Assets	3,054.33	2,952.10
Total Assets	3,746.56	3,698.00
Equity and Liabilities		
Equity		
Equity Share Capital	1,224.00	1,224.00
Other Equity	2,502.35	2,456.70
Sub Total - Equity	3,726.35	3,680.70
Non-Current Liabilities		
Provisions	14.15	13.83
Sub Total - Non-Current Liabilities	14.15	13.83
Current Liabilities		
Provisions	0.51	0.16
Other Current Liabilities	5.55	3.31
Sub Total - Current Liabilities	6.07	3.47
Total Equity and Liabilities	3,746.56	3,698.00





Notes:

1. The Unaudited Financial Results of Transchem Limited ('the Company') for the quarter and six months ended 30 September 2018 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 05 November 2018 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and six months ended 30 September 2018.
2. During the quarter and six months ended 30 September 2018 and financial year 2017-18, the Company does not have revenue from operations and hence for the purpose of disclosure of segment information, the Company does not have a business segment. Further, the Company operates in India and accordingly no disclosures are required under secondary segment reporting.
3. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), as amended, prescribed under Section 133 of the Companies Act, 2013.
4. Ind-AS 115 'Revenue from Contracts with Customers', mandatory for reporting periods beginning on or after 01 April 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach there were no adjustments required to the retained earnings at 01 April 2018. Also, the application of Ind-AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
5. Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.

Date: 05 November 2018
Place: Mumbai

For Transchem Limited



Shinde

(Dilip S Shinde)
Whole Time Director
DIN 01763995



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

**To The Board of Directors of
M/s Transchem Limited**

We have reviewed the accompanying statement of unaudited financial Results of **M/s Transchem Limited** ("the Company") for the quarter ended 30th September, 2018 and year to date results for the period from 1st April 2018 to 30th September 2018 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the 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"), 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 the Statement based on our review.

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 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Maheshwari & Co.
Chartered Accountants
FRN: 105834W**


**Pawan Gattani
Partner
Membership No. 144734**



**Place: Mumbai
Date: 5th November, 2018**