



S.R. PAI & CO.

Chartered Accountants

LIMITED REVIEW REPORT

To

The Board of Directors
TECIL CHEMICALS AND HYDRO POWER LTD
Chingavanam
Kottayam

We have reviewed the accompanying statement of unaudited financial results of TECIL CHEMICALS AND HYDRO POWER LIMITED for the quarter ended on 30th September, 2021. 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 these financial statements 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 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.

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 accounting standards 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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For S R Pai & Co

Chartered Accountants

FRN: 010793S

S RAVEEVA PAI, FCA

(M.No: 214230)

UDIN: 21214230AAAAHT9772

Date: 11/11/2021

Place: Ernakulam



TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

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DIST.- KOTTAYAM, KERALA - 686 531
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PAN No. : AAAC8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com



CORPORATE OFFICE

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021

(Rupees in Lacs)							
Sr. No.	Particulars	Three Months Ended			Six Months Ended		Year ended 31st March 2021
		30th Sept, 2021	30th June, 2021	30th Sept, 2020	30th Sept, 2021	30th Sept, 2020	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
	INCOME	-	-	-	-	-	-
1	REVENUE FROM OPERATIONS	-	-	-	-	-	-
2	OTHER INCOME	-	-	-	-	-	0.01
3	TOTAL INCOME (1+2)	-	-	-	-	-	0.01
4	EXPENSES						
	a) Stock of Materials and Services consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, stock & WIP	-	-	-	-	-	-
	d) Excise duty on sale of goods	-	-	-	-	-	-
	e) Employee Benefits Expenses	2.19	2.03	1.34	4.22	2.07	4.54
	f) Finance costs	-	-	-	-	398.00	398.00
	g) Depreciation and Amortisation Expenses	0.72	0.71	0.92	1.43	1.67	3.34
	h) Other Expenses	-	-	-	-	-	-
	i) Share Registry Expenses	0.23	0.24	0.31	0.47	0.55	1.07
	ii) Annual Listing Fees	2.32	6.37	0.42	8.69	7.32	10.86
	iii) Fees to External consultants	1.92	0.81	2.76	2.73	3.23	7.00
	iv) Loss on sale of Assets	-	-	-	-	-	-
	v) AGM Expenses	1.75	-	-	1.75	-	0.72
	vi) Other expenses	2.14	2.06	2.58	4.20	4.02	18.48
	Total Expenses	11.27	12.22	8.33	23.49	416.86	444.01
5	Profit before exchange (loss) / gain on swap contracts, exceptional items and tax (3+4)	(11.27)	(12.22)	(8.33)	(23.49)	(416.86)	(444.00)
6	Exchange (loss) / gain on swap contracts	-	-	-	-	-	-
7	PROFIT (LOSS) BEFORE EXCEPTIONAL ITEMS & TAX (5+6)	(11.27)	(12.22)	(8.33)	(23.49)	(416.86)	(444.00)
8	EXCEPTIONAL ITEMS	-	-	-	-	-	-
9	PROFIT BEFORE TAX (7+8)	(11.27)	(12.22)	(8.33)	(23.49)	(416.86)	(444.00)
10	TAX EXPENSE	-	-	-	-	-	-
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	-
	TOTAL OF TAX EXPENSE	-	-	-	-	-	-
11	PROFIT FOR THE PERIOD (9-10)	(11.27)	(12.22)	(8.33)	(23.49)	(416.86)	(444.00)
12	OTHER COMPREHENSIVE INCOME						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	C Other Comprehensive Income	-	-	-	-	-	-
	Total of other comprehensive income	-	-	-	-	-	-
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (11+12)	(11.27)	(12.22)	(8.33)	(23.49)	(416.86)	(444.00)
14	Basic and Diluted Earnings per Share (in Rs.)	(0.06)	(0.06)	(0.04)	(0.12)	(2.20)	(2.34)
15	PAID-UP SHARE CAPITAL (Face Value of Rs. 10/- share)	1,896.37	1,896.37	1,896.37	1,896.37	1,896.37	1,896.37
16	OTHER EQUITY	-	-	-	-	-	-

Notes :

- The above standalone unaudited financial results for the quarter and half year ended **SEPTEMBER 30, 2021** were reviewed by the Audit Committee at its meeting held on **11-11-2021** and then approved by the Board of Directors at its meeting held on **11.11.2021**. The statutory auditors have conducted a limited review of the above standalone unaudited financial results.
- The impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to the change(s) in accounting policies shall be disclosed by means of foot note
- Exceptional and/or Extraordinary items adjusted in the statement of Profit and Loss in accordance with Ind-AS Rules / As Rules, whichever is applicable
- The Company is not having any subsidiary Company. The Company is having only one segment and no other reportable segment in terms of Ind AS 108 in operating Segment
- Figures for the previous year/ periods have been regrouped/ reclassified to confirm to the figures presented in the current year/periods.

For Tecil Chemicals & Hydro Power Ltd.



Shaji K Mathew
Director (DIN.01866682)

Place: KOCHI
Date: 11th November, 2021

TECIL CHEMICALS AND HYDRO POWER LIMITED

BALANCE SHEET AS AT 30-09-2021

Amount Rs. (in Lakhs)

Sl. No	PARTICULARS	Notes	As At 30.09.2021	As At 31.03.2021
I	<u>ASSETS</u>			
	<u>NON-CURRENT ASSETS</u>			
	a) Property, Plant and Equipment	1	357.23	359.50
	b) Capital Work-in-Progress		-	-
	c) In-Tangible Assets		-	-
	d) Financial Assets			
	(i) Investments	2	0.05	0.05
	(ii) Trade Receivables		-	-
	(iii) Loans		-	-
	(iv) Other Financial Assets (net)		-	-
	<u>CURRENT ASSETS</u>			
	a) Inventories			
	b) Financial Assets			
	(i) Investments		-	-
	(ii) Trade Receivables		-	-
	(iii) Cash and cash equivalents	3	0.03	0.14
	(iv) Other Bank Balances	4	2.69	2.07
	(v) Loans	5	247.22	245.62
	(vi) Other Financial assets		-	-
	c) Current Income Tax assets (net)	6	1.02	1.02
	d) Other current assets	7	-	-
	TOTAL - ASSETS		608.24	608.40
II	<u>EQUITY AND LIABILITIES</u>			
	<u>EQUITY</u>			
	a) Equity Share Capital	8	1,896.37	1,896.37
	b) Other Equity	9	(3,480.87)	(3,456.54)
	<u>LIABILITIES</u>			
	a) Financial Liabilities			
	(i) Borrowings	10	1,190.15	1,167.05
	(ii) Other Financial liabilities		-	-
	b) Provisions		-	-
	c) Deferred Tax liabilities (net)		-	-
	d) Other non-current liabilities		-	-
	<u>CURRENT LIABILITIES</u>			
	a) Financial Assets		-	-
	(i) Borrowings		-	-
	(ii) Trade Payables		-	-
	(iii) Other Financial liabilities		-	-
	b) Other current liabilities	11	1,002.59	1,001.52
	c) Provisions		-	-
	d) Other current liabilities		-	-
	GRAND TOTAL		608.24	608.40
			-	-

This is the Balance sheet referred to in our reports of even date
Notes referred to above form an integral part of the Balance sheet

For TECIL Chemicals and Hydro Power Ltd.




Shaji Mathew Kalladayil

Director

Place: Kochi

Date: 11.11.2021

DIN.No.01866682

ANNEXURE TO CLAUSE 32 OF THE LISTING AGREEMENT

Cash Flow Statement for the year 30th September, 2021

Particulars		30-September-2021 (Rs. in Lakhs)	31-March-2021 (Rs. in Lakhs)
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / (Loss) Before Tax		(23.49)	(444.00)
Adjusted For :			
Depreciation Provided	2.27		5.12
Interest Received	-		-
Dividend Received	-		-
Profit on Sale of Investments	-		-
Profit on Sale of Fixed Assets	-		-
Provisions written back	-		-
Revaluation Reserve	(0.84)	1.43	(1.78)
Operating Profit before Working Capital Changes		(22.06)	(440.66)
Adjusted For :			
Trade and other receivables	-		-
Inventories	-		-
Loans & Advances	(1.60)		7.75
Trade payable and provisions	-	(1.60)	(600.22)
Cash Generated including From Operations :		(23.66)	(1,033.13)
Direct Taxes Paid		-	-
NET CASH FROM OPERATING ACTIVITIES		(23.66)	(1,033.13)
B CASH FLOW FROM INVESTING ACTIVITIES			
Increase in Capital and Reserves	-		-
Increase in Fixed Assets	-		-
Sales / Decrease of Fixed Assets	-		-
Sale of Investments	-		-
Loans received	23.10		1,035.00
	-	23.10	-
NET CASH FLOW FROM INVESTING ACTIVITIES		(0.56)	1.87
C CASH FLOW FROM FINANCING ACTIVITIES			
Loss on sale of Assets	-		-
Payment of short term liabilities	1.06		-
Loans given / refund	-		-
	-	1.06	-
Net Increase in Cash and Cash Equivalents		0.50	1.87
Cash and Cash equivalents at the Beginning of the Year		2.21	0.34
Cash and Cash equivalents at the End of the Year		2.71	2.21
Actual Balance as per Balance Sheet		2.72	2.21

Note:

- The above Cash Flow Statement has been prepared under the indirect method as set out in the AS-3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India
- Previous Year's figures have been re-arranged / re-grouped wherever necessary
This Cash Flow Statement referred in our report of even date

Date: 11.11.2021

Place: Kochi



For Tecil Chemicals & Hydro Power Ltd.

(Signature)
Shaji K Mathew
Director (DIN.01866682)