



ASHAPURA MINECHEM LIMITED

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STATEMENT OF STANDALONE / CONSOLIDATED UNAUDITED FINANCIAL RESULTS

FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2023

PARTICULARS		STANDALONE						CONSOLIDATED						STATEMENT OF ASSETS AND LIABILITIES	
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended		
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1.	Income	6,665.24	9,072.81	4,725.06	15,738.04	11,565.36	22,269.17	55,406.83	1,01,796.01	19,774.46	1,57,202.84	59,957.66	1,83,084.84		
	(a) Income from Operations	6,665.24	9,072.81	4,725.06	15,738.04	11,565.36	22,269.17	55,406.83	1,01,796.01	19,774.46	1,57,202.84	59,957.66	1,83,084.84		
	(b) Other Income	483.52	316.58	1,061.52	800.10	1,613.29	4,001.41	2,171.47	3,219.88	2,781.38	5,391.35	4,425.91	8,612.37		
	Total Income	7,148.76	9,389.38	5,786.58	16,538.14	13,178.64	26,270.58	57,578.30	1,05,015.89	22,555.84	1,62,594.19	64,383.57	1,91,697.21		
2.	Expenses	1,990.39	1,957.95	1,242.73	3,948.34	2,545.76	5,951.68	16,895.08	13,951.09	4,972.25	30,846.17	14,708.25	47,223.58		
	(a) Cost of materials consumed	1,990.39	1,957.95	1,242.73	3,948.34	2,545.76	5,951.68	16,895.08	13,951.09	4,972.25	30,846.17	14,708.25	47,223.58		
	(b) Purchase of Stock-in-trade	410.83	553.99	465.99	964.82	1,943.47	1,699.74	(415.19)	7,788.65	3,491.77	7,373.46	6,675.85	12,982.86		
	(c) Changes in inventories	330.66	(171.52)	(558.19)	159.14	(216.21)	852.28	(8.52)	6,161.09	(2,395.54)	6,152.57	(5,472.69)	(10,855.51)		
	(d) Employee benefits expenses	815.97	821.58	750.54	1,637.55	1,419.76	2,933.15	2,903.34	2,786.83	2,472.46	5,690.17	4,994.84	10,617.90		
	(e) Finance costs	337.25	445.07	597.76	782.32	1,250.17	2,239.39	1,195.38	1,950.07	1,220.05	3,145.45	2,517.44	6,431.78		
	(f) Depreciation & amortisation expenses	252.79	255.78	469.00	508.57	934.87	1,538.34	1,932.04	1,826.63	1,904.02	3,758.66	3,554.60	7,256.36		
	(g) Selling & distribution expenses	564.08	526.74	2,241.18	1,090.81	3,988.59	5,559.61	27,427.23	52,280.74	5,837.43	79,707.97	20,098.88	69,856.45		
	(h) Other expenses	1,707.34	1,462.82	1,320.25	3,170.16	2,975.50	6,078.72	5,558.72	7,874.28	4,928.84	13,433.00	13,391.14	36,003.17		
	Total Expenses	6,409.31	5,852.40	6,529.26	12,261.71	14,841.92	26,852.93	55,488.08	94,619.37	22,431.27	1,50,107.45	60,468.32	1,79,516.60		
3.	Profit / (Loss) before exceptional items & tax (1-2)	739.45	3,536.98	(742.68)	4,276.43	(1,663.27)	(582.34)	2,090.22	10,396.52	124.57	12,486.74	3,915.25	12,180.61		
4.	Exceptional Items Gain / (Loss) (Refer Note 3)	1,036.62	36.73	-	1,073.35	-	-	1,036.62	(129.75)	-	906.87	-	-		
5.	Profit / (Loss) before tax (3+4)	1,776.07	3,573.72	(742.68)	5,349.78	(1,663.27)	(582.34)	3,126.84	10,266.77	124.57	13,393.61	3,915.25	12,180.61		
6.	Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	-		
	(a) Current tax	-	-	-	-	-	-	493.44	1,262.87	69.13	1,756.31	546.76	2,385.53		
	(b) Earlier years' tax	-	-	-	-	-	118.77	-	-	0.12	-	0.12	578.02		
	(c) Deferred tax (Refer Note 4)	(121.36)	(652.32)	-	(773.68)	-	-	(132.18)	(644.74)	(62.91)	(776.93)	156.16	9.32		
7.	Profit / (Loss) for the period (5-6)	1,897.43	4,226.04	(742.68)	6,123.46	(1,663.27)	(701.12)	2,765.58	9,648.64	118.22	12,414.22	3,212.21	9,207.74		
8.	Share of Profit / (Loss) of joint ventures & associates (net)	-	-	-	-	-	-	3,050.58	549.04	457.11	3,599.62	879.58	1,765.61		
9.	Profit / (Loss) for the period (7+8)	1,897.43	4,226.04	(742.68)	6,123.46	(1,663.27)	(701.12)	5,816.16	10,197.68	575.34	16,013.84	4,091.79	10,973.35		
10.	Other Comprehensive Income / (Loss)	-	-	-	-	-	-	-	-	-	-	-	-		
	A Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-		
	(i) Remeasurements of defined benefit plans (net of taxes)	(1.93)	(1.93)	(18.91)	(3.85)	(37.82)	(7.70)	(7.72)	(8.11)	(9.95)	(15.82)	(29.20)	(32.39)		
	(ii) Gains on Investments in equity instruments classified as FVOCI	-	-	-	-	-	-	-	-	-	-	-	-		
	B Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-		
	(i) Exchange differences on foreign currency translation	-	-	-	-	-	-	(526.07)	(826.84)	1,222.92	(1,352.92)	1,692.03	2,281.12		
	Total Other Comprehensive Income (Net of tax)	(1.93)	(1.93)	(18.91)	(3.85)	(37.82)	(7.70)	(533.79)	(834.95)	1,212.97	(1,368.74)	1,662.83	2,248.73		
11.	Total Comprehensive Income for the period (Net of tax)	1,895.50	4,224.11	(761.59)	6,119.61	(1,701.09)	(708.82)	5,282.37	9,362.73	1,788.30	14,645.10	5,754.62	13,222.08		
12.	Profit for the period attributable to:	-	-	-	-	-	-	-	-	-	-	-	-		
	(a) Shareholders of the Company	-	-	-	-	-	-	5,932.91	10,280.59	507.98	16,213.50	4,428.51	11,700.64		
	(b) Non-controlling interests	-	-	-	-	-	-	(116.75)	(82.90)	67.36	(199.66)	(336.72)	(727.29)		
		-	-	-	-	-	-	5,816.16	10,197.68	575.34	16,013.84	4,091.79	10,973.35		
	Total Comprehensive Income for the period attributable to:	-	-	-	-	-	-	-	-	-	-	-	-		
	(a) Shareholders of the Company	-	-	-	-	-	-	5,399.12	9,445.64	1,720.95	14,844.76	6,091.35	13,949.37		
	(b) Non-controlling interests	-	-	-	-	-	-	(116.75)	(82.91)	67.36	(199.66)	(336.72)	(727.29)		
		-	-	-	-	-	-	5,282.37	9,362.73	1,788.30	14,645.10	5,754.62	13,222.08		
13.	Paid-up Equity Share Capital (91,486,098 Shares of ₹ 2/- each)	1,829.72	1,829.72	1,829.72	1,829.72	1,829.72	1,829.72	1,829.72	1,829.72	1,829.72	1,829.72	1,829.72	1,829.72		
	Reserves excluding revaluation reserve	-	-	-	-	-	661.21	-	-	-	-	-	63,670.96		
14.	Earnings Per Share	-	-	-	-	-	-	-	-	-	-	-	-		
	Basic	2.07	4.62	(0.81)	6.69	(1.82)	(0.77)	6.49	11.24	0.56	17.72	4.84	12.79		
	Diluted	2.00	4.56	(0.81)	6.56	(1.82)	(0.77)	6.28	11.10	0.56	17.38	4.84	12.79		

PARTICULARS		STANDALONE		CONSOLIDATED		ASSETS	
		As at	As at	As at	As at		
		30-09-2023	31-03-2023	30-09-2023	31-03-2023		
		Unaudited	Unaudited	Unaudited	Unaudited		
	Non-current assets	9,875.74	10,547.69	45,297.38	46,101.85		
	Property, Plant & Equipment	-	-	207.44	259.17		
	Right of use of assets	-	-	30,958.30	26,221.97		
	Capital work-in-progress	360.42	188.25	2,049.36	2,221.11		
	Investment property	2,031.31	2,049.36	13.99	14.71		
	Intangible assets	-	-	9,038.20	7,932.69		
	Goodwill	-	-	-	3,920.09		
	Financial assets	3,951.44	3,951.44	-	-		
	Investments	-	-	13,751.74	13,517.32		
	(a) Investments in associates	-	-	16,941.88	15,304.51		
	(b) Investments in joint ventures	-	-	-	2.07		
	(c) Other Investments	-	-	23.33	2,780.43		
	Loans	5,227.45	3,553.29	233	2,780.43		
	Other financial assets	1,231.40	1,259.37	3,841.49	3,574.68		
	Deferred tax assets	773.68	-	2,186.85	1,403.83		
	Other non-current assets	16.41	9.07	77.55	58.26		
		23,481.84	21,573.17	1,26,465.49	1,21,298.98		
	Current assets	10,291.30	10,448.83	47,019.75	53,156.04		
	Inventories	-	-	-	-		
	Financial assets	-	-	302.26	-		
	Investment	18,781.21	11,806.09	41,877.95	48,985.93		
	Trade receivable	823.73	2,074.50	12,203.99	7,355.39		
	Cash & Cash equivalents	748.88	687.47	997.63	463.50		
	Other bank balances	12.01	10.66	33.69	28.14		
	Loans	694.40	876.79	17,426.89	14,047.94		
	Other financial assets	-	-	943.85	943.85		
	Assets Classified - for sale	10,716.47	9,392.57	47,047.75	46,448.94		
	Other current assets	985.55	884.11	13,263.35	12,232.08		
	Current tax assets	43,053.56	37,124.89	1,80,173.26	1,83,661.81		
		66,535.41	58,698.06	3,06,638.75	3,04,960.79		
	TOTAL - ASSETS						
	EQUITY & LIABILITIES:						
	Equity	1,829.72	1,829.72	1,829.72	1,829.72		
	Equity Share Capital	6,780.82	661.21	78,515.73	63,670.96		
	Other equity	969.20	969.20	969.20	969.20		
	Money received against share warrants	-	-	(946.63)	(746.97)		
	Non-controlling interests	9,579.74	3,460.13	80,368.01	65,722.90		
	Liabilities						
	Non-Current liabilities						
	Financial Liabilities						
	Borrowings	421.62	1,686.49	69,411.55	65,104.92		
	Lease Liabilities	-	-	17.90	74.72		
	Other financial liabilities	30,424.38	29,699.88	30,424.38	29,699.88		
	Provisions	628.51	681.80	1,160.06	1,201.97		
	Other non-current liabilities	-	-	-	9.07		
		31,474.51	32,068.17	1,01,013.88	96,090.56		
	Current liabilities						
	Financial liabilities						
	Borrowings	3,794.59	3,877.72	9,023.45	10,515.47		
	Lease Liabilities	-	-	110.67	101.34		
	Trade payables	-	-	-	-		
	Total outstanding dues of MSME	-	-	-	-		
	Total outstanding dues of creditors other than MSME	5,869.62	5,110.44	45,508.56	52,470.78		
	Other financial liabilities	7,665.95	7,910.32	16,573.05	14,712.60		
	Other current liabilities	8,079.45	6,056.70	40,246.98	51,092.47		
	Provisions	71.55	214.58	1,214.07	1,442.95		
	Current Tax Liabilities	-	-	12,580.08	12,811.70		
		25,481.16	23,169.77	1,25,256.86	1,43,147.32		
	TOTAL LIABILITIES	66,535.41	58,698.06	3,06,638.75	3,04,960.79		