

TRIOCHEM PRODUCTS LIMITED

Registered Office: 4th Floor, Sambava Chambers, Sir. P. M. Road, Fort, Mumbai,
Maharashtra, PIN: 400001. Telephone: 00 91 (22) 2266 3150 Fax: 00 91 (22) 2282 8181
E-mail: info@amphray.com Website: www.triochemproducts.com
Corporate Identity Number: L24249MH1972PLC015544



Ref No: TPL PP 20230952 2023; 22nd December 2023

To
The Manager - Listing
Listing Compliance Monitoring Team
BSE Limited
P J Towers, Mumbai - 400001

Script Code: 512101
Sub: Discrepancies in Financial Results
Ref: Email dated 20th December 2023

Dear Sir/Madam,

This is with reference to captioned subject and Pursuant to the provision of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 relating to the submission of financial results with the Stock Exchange and the mail received from the BSE regarding:

“Discrepancy: Standalone Results - Financial result is not signed by the chairperson or managing director, or a whole-time director or in the absence of all, other authorized director. Company is requested to confirm compliance of Regulation 33(2)(b). (If Financial Results is signed by authorized director, kindly Submit certified copy of the resolution passed by BOD in the meeting) for Quarter Ended - September 2023

In this regards we wish to submit that Mr. Ramu S. Deora, was the Chairperson of the Board meeting held on 4th November 2023 and the authorized director to sign and submit the Said Financial Result to the Bombay Stock Exchange. Therefore, the company is in compliance of the Regulation 33(2)(b) of the SEBI (LODR), Regulation 2015. Please find enclosed herewith copy of Board Resolution.

We are once again resubmitting the complete set of financials results in PDF form signed by Mr. Ramu S. Deora as authorized director. Kindly take the same on records and oblige. Further it is declared that there is no change in the financial statements or the Auditors Report for the reporting period.

Thanking you,
Yours faithfully,
For Triochem Products Ltd

RAMU S. DEORA
Director
DIN: 00312369

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Certified True Copy of the Resolution Passed in the 3rd Meeting of The Board of Directors of Triochem Products Limited for the year 2023-2024 held on Saturday 4th November 2023 at 02.00 pm at 4th Floor, Sambava Chambers, Sir P. M. Road, Fort, Mumbai - 400001 the Registered Office of the Company

ITEM No. 6: UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023.

“RESOLVED THAT the un-audited standalone financial results in the format as prescribed by SEBI's under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, for the quarter and half year ended on 30th September 2023, as placed before the board, which was duly reviewed and recommended by the Audit Committee of the Board of Directors of the Company, be and is hereby approved.

RESOLVED FURTHER THAT Mr. Ramu S. Deora, Director be and is hereby authorized to sign the said statement on behalf of the Board.

RESOLVED FURTHER THAT Mr. Ramu S. Deora, Director of the Company, be and is hereby authorized to forward copy of the Un-audited Standalone Financial Results for the quarter and half year ended 30th September 2023, as reviewed by the Audit Committee and approved by the Board to the Stock Exchange where the Company's shares are listed and further publish the results in such newspapers as per the requirement of Regulation 47 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and to do all such acts as may be necessary to put the resolution into effect.”

The Resolution was passed unanimously.

Certified True Copy

For Triochem Products Limited

Ramu S. Deora

Director

DIN: 00312369

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Ref No: TPL PP 20230940 2023; 4th November 2023

To
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai: 400 001.

Security Code No. 512101 - ISIN No.: INE331E01013.

Dear Sir / Madam,

Sub: Submission of Unaudited Standalone Financial Results for the Quarter and
Half Year ended 30th September 2023

We refer to our letter dated 26th October 2023 on the captioned subject.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any. In this subject, we wish to inform you that the Board of Director of the Company at its meeting held today i.e. Saturday, 4th November, 2023 have inter-alia considered and approved the Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2023 duly reviewed by the Audit Committee and Statement of Assets and Liabilities as at 30th September 2023 and Cash Flow Statement for the period ended 30th September 2023 along with Limited Review Report submitted by the Statutory Auditors of the Company are enclosed for your perusal and records.

The said financial results, duly signed by the Mr. Ramu S. Deora, Director was the Chair Person of the Board meeting held on 4th November, 2023 and the authorized director to sign and submit the Said Financial Result.

Also, informed that the unaudited financial results in prescribed format will be published in "Free Press Journal" and "Navshakti" newspaper, as required. Please take the same in you record.

Thanking you,
Yours faithfully,
For **TRIOCHEM PRODUCTS LIMITED**

9
RAMU S. DEORA
DIRECTOR
DIN: 00312369
Encl.: as above

RAMU
SITARAM
DEORA

Digitally signed
by RAMU
SITARAM DEORA
Date: 2023.11.04
15:40:55 +05'30'

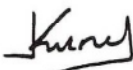


Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of TRIOCHEM PRODUCTS LIMITED ("The Company")

1. We have reviewed the accompanying statement of unaudited financial results of **TRIOCHEM PRODUCTS LIMITED** ("The company") for the quarter and half year ended September 30, 2023 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by 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. Our review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
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 (Ind AS) 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.

For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No: 104746WW100096



Kunal Vakharia
Partner

Membership No.: 148916
UDIN: 2314891686U7D94539
Place: Mumbai

Date: 04th November 2023



TRIOCHEM PRODUCTS LIMITED

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TRIOCHEM PRODUCTS LIMITED Registered Office : Sambava Chamber, 4th Floor, Sir P M Road, Fort, Mumbai - 400 001. Website: www.triochemproducts.com CIN : L24249MH1972PLC015544 STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023						
(Rs in Lakh) Except EPS						
Sr. No.	Particulars	Quarter Ended			Half Year Ended	
		30-Sep-23 (Unaudited)	30-Jun-23 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-23 (Audited)
1	Income					
	(a) Revenue from Operations	-	-	-	-	-
	(b) Other Income	5.49	13.74	7.00	19.23	27.75
	Total Income From Operations	5.49	13.74	7.00	19.23	27.75
	Expenses					
	(a) Cost of Materials Consumed	-	-	-	-	-
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employees Benefit Expenses	11.61	11.36	12.82	22.97	52.28
	(e) Finance Costs	-	-	-	-	-
	(f) Depreciation and Amortisation Expenses	2.26	2.24	2.64	4.50	10.50
	(g) Other Expenditure	17.90	14.39	23.50	32.29	81.96
	Total expenses	31.77	27.99	38.96	59.76	144.74
3	Profit before exceptional items and tax	(26.28)	(14.25)	(31.96)	(40.53)	(116.99)
4	Exceptional items (refer Note 4)	(115.65)	-	-	(115.65)	-
5	Profit/ (Loss) before tax	(141.93)	(14.25)	(31.96)	(156.18)	(116.99)
6	Tax Expense					
	(a) Current tax	-	-	(0.85)	-	(0.85)
	(b) Deferred tax	(39.39)	(3.46)	(6.54)	(42.85)	(27.63)
	Total tax expenses	(39.39)	(3.46)	(7.39)	(42.85)	(28.48)
7	Net Profit/ (Loss) for the period	(102.54)	(10.79)	(24.57)	(113.33)	(88.51)
3	Other Comprehensive Income (Net of Taxes)					
	(A)(i). Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	(B)(i). Item that will not be reclassified to profit or loss	65.17	78.02	(38.10)	143.19	(63.71)
	(ii). Income tax relating to items that will not be reclassified to profit or loss	(7.38)	(8.96)	0.20	(16.34)	7.28
	Total other Comprehensive Income (net of taxes)	57.79	69.06	(37.90)	126.85	(56.43)
9	Total Comprehensive Income for the period	(44.75)	58.27	(62.47)	13.52	(144.94)
10	Paid-up equity share capital (Face Value of ₹ 10/- per share)	24.50	24.50	24.50	24.50	24.50
11	Other equity as per Balance Sheet of previous accounting year					1,135.22
12	Earnings per equity share (EPS) (of Rs. 10/- each) (not annualised)					
	Basic / Diluted EPS (in Rs.)	(41.85)	(4.40)	(10.03)	(46.26)	(36.13)



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CIN : L24249MH1972PLC015544			
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023			
(Rs in Lakh)			
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023			
	Particulars	As at 30-Sep-23 (Unaudited)	As at 31-Mar-23 (Audited)
A	ASSETS		
1	Non- Current Assets		
	(a) Property, plant and equipment	65.55	69.88
	(b) Capital work - in - progress	-	-
	(c) Investment property	6.82	6.99
	(d) Financial assets		
	(i) Non-current investments	847.30	941.88
	(ii) Other financial assets	9.21	7.46
	(e) Deferred tax assets (Net)	54.34	27.83
	(f) Other non current tax assets	7.63	-
	(g) Other non current assets	1.40	1.30
	Sub Total - Non- Current Assets	992.25	1,055.34
2	Current Assets		
	(a) Inventories	5.30	5.30
	(b) Financial Assets		
	(i) Trade receivable	-	-
	(ii) Cash and cash equivalents	22.38	95.91
	(iii) Other financial assets	0.15	2.62
	(c) Other tax assets (net)	6.82	7.60
	(d) Other current assets	166.53	16.80
	Sub Total - Current Assets	201.18	128.23
	TOTAL ASSETS	1,193.43	1,183.57
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	24.50	24.50
	(b) Other equity	1,148.75	1,135.22
	Sub Total - Shareholder's fund	1,173.25	1,159.72
2	Liabilities		
	(a) Non Current Liabilities		
	(a) Deferred tax liabilities (Net)	-	-
	(b) Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowing	-	-
	(ii) Trade payables	15.57	18.49
	(b) Other financial liabilities	-	-
	(c) Other current liabilities	0.53	0.64
	(d) Provisions	4.08	4.72
	Sub Total - Liabilities	20.18	23.85
	TOTAL EQUITY AND LIABILITIES	1,193.43	1,183.57



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023			
(Rs in Lakh)			
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023			
	Particulars	Half Year Ended	
		30-Sep-23 (Unaudited)	30-Sep-22 (Unaudited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and Extraordinary Items	(156.18)	(57.67)
	Adjustment for:		
	Depreciation / Amortisation	4.50	5.26
	Interest Income	(0.15)	(17.46)
	Reclassification of remeasurement of employee benefits / Investments	143.19	(37.71)
	Interest Expenses	-	-
	Net Gain on sale of Investment	(10.93)	-
	Investment Expenses	0.02	0.67
	Sundry balance Off	0.01	0.02
	Operating Profit before Working Capital Changes	(19.54)	(106.89)
	Adjustments for Working Capital Changes		
	Increase/Decrease in Assets	(149.84)	(12.73)
	Changes in Inventories	-	-
	Increase/Decrease Trade Receivable	-	-
	Increase/Decrease in other financial and non-financial assets	0.72	(7.99)
	Increase/Decrease Trade payables	(2.93)	2.87
	Increase/Decrease in other financial and non-financial liabilities	-	(0.24)
	Increase/Decrease in Liabilities	(0.10)	0.05
	Changes in Provision	(0.63)	0.57
	Cash Generated from Operations	(172.32)	(124.36)
	Direct taxes paid / (refund)	(6.84)	28.12
	Net Cash from Operating Activities	(179.16)	(96.24)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets including Capital Work in Progress	-	-
	Purchase / (Sale) of Investment	105.50	(453.83)
	Investment Expenses	(0.02)	(0.67)
	Interest Received	0.15	14.97
	Net Cash Used in Investing Activity	105.63	(439.53)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net (Decrease)/ Increase in Short Term Borrowings	-	-
	Interest Paid	-	-
	Net Cash Used in Financing Activity	-	-
	NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)	(73.53)	(535.77)
	OPENING BALANCE OF CASH & CASH EQUIVALENTS	95.91	1,180.92
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS	22.38	645.15
		73.53	535.77



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CIN : L24249MH1972PLC015544

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023**Notes:**

- 1) The above unaudited standalone financial results of the Company for the quarter and half year ended 30th September 2023 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on 04.11.2023. The same have been reviewed by the Statutory Auditors who have issued an unqualified conclusion thereon.
- 2) The Unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3) The Company operates in single segment only, i.e. chemical and pharmaceuticals; therefore, disclosure requirement of Indian Accounting Standard (IND AS-108) "Segment Reporting" is not applicable.
- 4) During the period, the company has comply with circular no. 16/2023-Cus dated 7th June 2023 issued by The Central Board of Indirect taxes and Customs Drawback division for compliance with the pre-import condition for payment of IGST and interest thereon for imports made under Advance Authorization on or after 13th October 2017 till 9th January 2019 on which IGST exemption had been availed. As per the circular the company was non-compliant with the 'pre-import' conditions as defined in the revised circular no. 16/2023-Cus dated 7th June 2023 due to which the company was liable to pay Rs. 259.87 lakhs including interest. The Company has claimed the credit of IGST paid and the interest portion amounting to Rs. 115.65 lakhs has been shown under Exceptional items.
- 5) The Corresponding figures of the previous quarter / year have been regrouped, recasted and reclassified to make them comparable wherever necessary.

FOR TRIOCHEM PRODUCTS LIMITED

Place: Mumbai

Dated: 4th November, 2023



RAMU S. DEORA

DIRECTOR

DIN : 00312369



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(Rs. in lakhs) Except EPS							
EXTRACT OF STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023							
Sr No	Particulars	Quarter Ended			Half Year Ended		For the Year Ended on 31-Mar-23 Audited
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Total Income from operations	5.49	13.74	7.00	19.23	17.46	27.75
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	(26.28)	(14.25)	(31.96)	(40.53)	(57.67)	(116.99)
	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(141.93)	(14.25)	(31.96)	(156.18)	(57.67)	(116.99)
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(102.54)	(10.79)	(24.57)	(113.33)	(43.86)	(88.51)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	57.79	69.06	(37.90)	126.85	(37.61)	(56.43)
6	Equity share capital (Face value Rs.10/- per share)	24.50	24.50	24.50	24.50	24.50	24.50
7	Other Equity						1,135.22
8	Earnings per share (of Rs.10/- each) (for continuing and discontinued operations)						
	a) Basic (not annualized)	(41.85)	(4.40)	(10.03)	(46.26)	(17.90)	(36.13)
	b) Diluted (not annualized)	(41.85)	(4.40)	(10.03)	(46.26)	(17.90)	(36.13)
Notes:							
1) The above unaudited standalone financial results of the Company for the quarter and half year ended 30th September 2023 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on 04.11.2023. The same have been reviewed by the Statutory Auditors who have issued an unqualified conclusion thereon.							
The Unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).							
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5) The Corresponding figures of the previous quarter / year have been regrouped, recasted and reclassified to make them comparable wherever necessary.							
6) The above is an extract of the detailed format of financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of consolidated financial results are available on the Stock Exchange website, www.bseindia.com and on the Company's website www.triochemproducts.com							
FOR TRIOCHEM PRODUCTS LIMITED							
Place: Mumbai							
Dated: 4th November, 2023					RAMU S. DEORA DIRECTOR DIN: 00312369		