



## IOL CHEMICALS AND PHARMACEUTICALS LIMITED

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|--|---|
| <b>National Stock Exchange of India Ltd.</b><br>Exchange Plaza, Plot no. C/1, G Block,<br>Bandra-Kurla Complex, Bandra (E)<br>Mumbai - 400 051 | <b>BSE Limited</b><br>Phiroze Jeejeebhoy Towers,<br>Dalal Street<br>Mumbai- 400 001 |
| <b>Security Symbol: IOLCP</b>  | <b>Security Code: 524164</b>  |

IOLCP/CGC/2019  
15 November 2019

**Subject: Submission of newspaper cutting of audited financial results for the quarter and half year ended 30 September 2019**

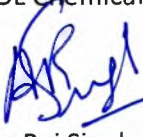
Dear Sir,

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith copies of the newspaper cutting of financial results for the quarter and half year ended 30 September 2019 published in Economic Times, Business Standard, Financial Express and Punjabi Jagran on 15 November 2019.

This is for your information and records please.

Thanking You,

Yours faithfully,  
For IOL Chemicals and Pharmaceuticals Limited

  
Abhay Raj Singh  
Company Secretary  
Membership No.: A18867





## IOL Chemicals and Pharmaceuticals Limited

### KEY HIGHLIGHTS OF RESULTS



### EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2019

(Rs. in Crore)

| Sr. No. | Particulars   | Quarter ended |             |             | Half year ended |             | Year ended |
|---------|---|---------------|-------------|-------------|-----------------|-------------|------------|
|         |   | 30.09.2019    | 30.06.2019  | 30.09.2018  | 30.09.2019      | 30.09.2018  | 31.03.2019 |
|         |   | (Audited)     | (Unaudited) | (Unaudited) | (Audited)       | (Unaudited) | (Audited)  |
| 1       | Total Income from operations  | 452.35        | 496.12      | 428.70      | 948.47          | 794.10      | 1,695.70   |
| 2       | Net Profit for the period (before tax, exceptional and/or extraordinary items)  | 121.38        | 131.02      | 58.83       | 252.40          | 78.50       | 336.15     |
| 3       | Net Profit for the period before tax (after exceptional and/or extraordinary items)   | 121.38        | 131.02      | 58.83       | 252.40          | 78.50       | 336.15     |
| 4       | Net Profit for the period after tax (after exceptional and/or extraordinary items)  | 87.70         | 85.32       | 38.40       | 173.02          | 52.81       | 236.70     |
| 5       | Total Comprehensive income for the period [comprising profit/(loss) for the period (after tax) and other comprehensive income(after tax)] | 86.32         | 85.32       | 38.40       | 171.64          | 52.81       | 235.30     |
| 6       | Equity share capital  | 56.89         | 56.89       | 56.21       | 56.89           | 56.21       | 56.89      |
| 7       | Other equity (Reserves excluding revaluation reserve)   |               |             |             |                 |             | 417.46     |
| 8       | Earning per share (of Rs.10/- each) (not annualised except for year ended 31.03.2019)   |               |             |             |                 |             |            |
|         | Basic   | 15.42         | 15.00       | 6.84        | 30.42           | 9.40        | 42.11      |
|         | Diluted   | 15.42         | 15.00       | 6.84        | 30.42           | 9.40        | 42.11      |

#### Notes:

- The above is an extract of the detailed format of audited financial results for the quarter and half year ended 30 September 2019 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of these financial results is available on the Stock Exchange websites i.e. [www.nseindia.com](http://www.nseindia.com) & [www.bseindia.com](http://www.bseindia.com) and Company's website [www.iolcp.com](http://www.iolcp.com).
- The financial results for the quarter / half year ended 30 September 2019 have been audited by the Statutory Auditors and expressed their unmodified reports thereon, whereas the results for the corresponding previous quarter / half year ended 30 September 2018 were subjected to limited review by the auditors.
- The Company has adopted Ind AS 116 'Leases' effective 01 April 2019 (transition date), and applied the standard to its Leases using the modified retrospective approach. Accordingly, the comparatives have not been retrospectively adjusted. This has resulted in recognizing a Right-of-use assets and corresponding Lease Liability of Rs.4.16 Crore and its application did not have any material impact on the financial results of the Company. Consequently, there has been no adjustment to the opening balance of retained earnings as on 01 April 2019. In the statement of profit and loss for the quarter and half year ended 30 September 2019, the nature of expenses in respect of operating leases has changed from rent to depreciation cost for the right-of-use assets and finance cost for interest on lease liability.
- In accordance with Taxation Law (Amendment) Ordinance, 2019 dated 20 September 2019 and considering the fact that the Company has existing benefits available in the form of unabsorbed depreciation and MAT credits, the Company has opted to continue to recognize tax expense at the existing income tax rate as applicable to the Company for the time being.
- The Company has successfully set up "Unit VI" to manufacture "Pantoprazole" and has started its trial production. The installed capacity of the "Unit VI" is 240 MT per annum with a capex of Rs.33.83 Crore, which is met through internal accruals only.
- The previous financial period figures have been regrouped/rearranged/restated wherever considered necessary.

By order of the Board  
For IOL Chemicals and Pharmaceuticals Limited  
Sd/-

Vijay Garg  
Joint Managing Director  
DIN: 06510248

Place: Ludhiana  
Date: 14 November 2019

CIN: L24116PB1986PLC007030, Regd. Office: Trident Complex, Raikot Road, Barnala-148101, Punjab  
Ph. +91-1679-244701-07, Fax: +91-1679-244708, E-mail: [contact@iolcp.com](mailto:contact@iolcp.com), [www.iolcp.com](http://www.iolcp.com)





## IOL Chemicals and Pharmaceuticals Limited

KEY HIGHLIGHTS OF RESULTS



### EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2019

(Rs. in Crore)

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| 1       | Total Income from operations  | 452.35        | 496.12      | 428.70      | 948.47          | 794.10      | 1,695.70   |
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**Notes:**

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Sd/-  
Vijay Garg  
Joint Managing Director  
DIN: 06510248

Place: Ludhiana  
Date: 14 November 2019

CIN: L24116PB1986PLC007030, Regd. Office: Trident Complex, Raikot Road, Barnala-148101, Punjab  
Ph. +91-1679-244701-07, Fax: +91-1679-244708, E-mail: contact@iolcp.com. www.iolcp.com





## IOL Chemicals and Pharmaceuticals Limited

**KEY  
HIGHLIGHTS  
OF RESULTS**



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Sd/-

Vijay Garg

Joint Managing Director

DIN: 06510248

Place: Ludhiana

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## ਆਈਓਐਲ ਕੈਮੀਕਲਜ਼ ਐਂਡ ਫਾਰਮਾਸਿਊਟੀਕਲਜ਼ ਲਿਮਿਟਿਡ

ਨਤੀਜਿਆਂ ਦੀਆਂ ਮੁੱਖ ਝਲਕੀਆਂ



ਮਿਤੀ 30 ਸਤੰਬਰ, 2019 ਨੂੰ ਖਤਮ ਹੋਈ ਤਿਮਾਰੀ ਅਤੇ ਅਰਧ ਸਾਲ ਵਾਸਤੇ ਆਡਿਟਿਡ ਵਿੱਤੀ ਨਤੀਜਿਆਂ ਦਾ ਸਾਰ (ਰੁ. ਕਰੋੜ 'ਚ)

| ਲੜੀ ਨੰ. | ਵੇਰਵੇ   | ਖਤਮ ਹੋਈ ਤਿਮਾਰੀ         |                          |                          | ਖਤਮ ਹੋਇਆ ਅਰਧ ਸਾਲ       |                          | ਖਤਮ ਹੋਇਆ ਸਾਲ           |
|---------|---|------------------------|--------------------------|--------------------------|------------------------|--------------------------|------------------------|
|         |   | 30.09.2019<br>(ਆਡਿਟਿਡ) | 30.06.2019<br>(ਅਣਆਡਿਟਿਡ) | 30.09.2018<br>(ਅਣਆਡਿਟਿਡ) | 30.09.2019<br>(ਆਡਿਟਿਡ) | 30.09.2018<br>(ਅਣਆਡਿਟਿਡ) | 31.03.2019<br>(ਆਡਿਟਿਡ) |
| 1       | ਆਪਰੇਸ਼ਨਜ਼ ਤੋਂ ਕੁੱਲ ਆਮਦਨ   | 452.35                 | 496.12                   | 428.70                   | 948.47                 | 794.10                   | 1,695.70               |
| 2       | ਅਰਜੇ ਲਈ ਸ਼ੁੱਧ ਲਾਭ (ਟੈਕਸ ਤੋਂ ਪਹਿਲਾਂ, ਐਕਸੈਪਸ਼ਨਲ ਅਤੇ/ਜਾਂ ਵਿਸ਼ੇਸ਼ ਆਈਟਮਾਂ)                                 | 121.38                 | 131.02                   | 58.83                    | 252.40                 | 78.50                    | 336.15                 |
| 3       | ਟੈਕਸ ਤੋਂ ਪਹਿਲਾਂ ਅਰਜੇ ਵਾਸਤੇ ਸ਼ੁੱਧ ਲਾਭ (ਟੈਕਸ, ਐਕਸੈਪਸ਼ਨਲ ਅਤੇ/ਜਾਂ ਵਿਸ਼ੇਸ਼ ਆਈਟਮਾਂ ਤੋਂ ਬਾਅਦ)                | 121.38                 | 131.02                   | 58.83                    | 252.40                 | 78.50                    | 336.15                 |
| 4       | ਟੈਕਸ ਪਿੱਛੋਂ ਅਰਜੇ ਵਾਸਤੇ ਸ਼ੁੱਧ ਲਾਭ (ਐਕਸੈਪਸ਼ਨਲ ਅਤੇ/ਜਾਂ ਵਿਸ਼ੇਸ਼ ਆਈਟਮਾਂ ਤੋਂ ਬਾਅਦ)                          | 87.70                  | 85.32                    | 38.40                    | 173.02                 | 52.81                    | 236.70                 |
| 5       | ਅਰਜੇ ਵਾਸਤੇ ਕੁੱਲ ਸੰਖੇਪ ਆਮਦਨ (ਲਾਭ/ਹਾਨੀ) ਸ਼ਾਮਲ ਅਰਜੇ ਵਾਸਤੇ (ਟੈਕਸ ਪਿੱਛੋਂ) ਅਤੇ ਹੋਰ ਸੰਖੇਪ ਆਮਦਨ (ਟੈਕਸ ਪਿੱਛੋਂ) | 86.32                  | 85.32                    | 38.40                    | 171.64                 | 52.81                    | 235.30                 |
| 6       | ਇਓਐਲ ਸ਼ੇਅਰ ਕੈਪੀਟਲ   | 56.89                  | 56.89                    | 56.21                    | 56.89                  | 56.21                    | 56.89                  |
| 7       | ਹੋਰ ਇਓਐਲ (ਰਾਖਵਿਆ ਨੂੰ ਛੱਡ ਕੇ ਮੁੜ ਮੁਲਾਂਕਣ ਰਾਖਵਾਂ)   |                        |                          |                          |                        |                          | 417.46                 |
| 8       | ਪ੍ਰਤੀ ਸ਼ੇਅਰ ਆਮਦਨ (ਰੁ. 10/- ਹਰੇਕ ਦਾ)<br>(ਮਿਤੀ 31.03.2019 ਨੂੰ ਖਤਮ ਹੋਏ ਸਾਲ ਲਈ ਸਿਵਾਏ ਸਾਲਾਨਾ ਨਹੀਂ)         |                        |                          |                          |                        |                          |                        |
|         | ਬੇਸਿਕ   | 15.42                  | 15.00                    | 6.84                     | 30.42                  | 9.40                     | 42.11                  |
|         | ਡਿਲੂਟਿਡ   | 15.42                  | 15.00                    | 6.84                     | 30.42                  | 9.40                     | 42.11                  |

**ਟਿੱਪਣੀ :**

- ਉਪਰੋਕਤ ਐਸਈਓਐਲ (ਲਿਸਟਿੰਗ ਅਤੇ ਡਿਸਕਲੋਜ਼ਰ ਰਿਕੂਆਇਰਮੈਂਟਸ) ਰੈਗੂਲੇਸ਼ਨ, 2015 ਦੇ ਰੈਗੂਲੇਸ਼ਨ 33 ਅਧੀਨ ਸਟਾਕ ਐਕਸਚੇਂਜ ਕੋਲ ਭਰੇ ਗਏ ਮਿਤੀ 30 ਸਤੰਬਰ, 2019 ਨੂੰ ਖਤਮ ਹੋਈ ਤਿਮਾਰੀ ਅਤੇ ਅਰਧ ਸਾਲ ਦੇ ਵਿੱਤੀ ਨਤੀਜਿਆਂ ਦੇ ਆਡਿਟਿਡ ਵਿਸਥਾਰਿਤ ਫਾਰਮੈਟ ਦਾ ਇੱਕਸਾਰ ਹੈ। ਇਨ੍ਹਾਂ ਵਿੱਤੀ ਨਤੀਜਿਆਂ ਦਾ ਪੂਰਾ ਫਾਰਮੈਟ ਸਟਾਕ ਐਕਸਚੇਂਜ ਦੀਆਂ ਵੈੱਬਸਾਈਟਾਂ ਅਰਥਾਤ [www.nseindia.com](http://www.nseindia.com) ਅਤੇ [www.bseindia.com](http://www.bseindia.com) ਅਤੇ ਕੰਪਨੀ ਦੀ ਵੈੱਬਸਾਈਟ [www.iolcp.com](http://www.iolcp.com) ਉੱਪਰ ਉਪਲਬਧ ਹੈ।
- ਮਿਤੀ 30 ਸਤੰਬਰ, 2019 ਨੂੰ ਖਤਮ ਹੋਈ ਤਿਮਾਰੀ/ਅਰਧ ਸਾਲ ਲਈ ਵਿੱਤੀ ਨਤੀਜਿਆਂ ਦਾ ਵਿਧਾਨਿਕ ਆਡੀਟਰਾਂ ਦੁਆਰਾ ਆਡਿਟਿਡ ਕੀਤਾ ਗਿਆ ਹੈ ਅਤੇ ਇਸ ਉੱਪਰ ਆਪਣੀਆਂ ਅਣ-ਸੋਧਿਤ ਰਿਪੋਰਟਾਂ ਨੂੰ ਪੇਸ਼ ਕੀਤਾ ਹੈ, ਜਦਕਿ ਮਿਤੀ 30 ਸਤੰਬਰ, 2018 ਨੂੰ ਖਤਮ ਹੋਈ ਵਿਹਾਰਕ ਤਿਮਾਰੀ/ਅਰਧ ਸਾਲ ਵਾਸਤੇ ਨਤੀਜਿਆਂ ਨੂੰ ਆਡੀਟਰਾਂ ਦੁਆਰਾ ਸੀਮਤ ਰੀਵਿਊ ਦਾ ਵਿਸ਼ਾ ਬਣਾਇਆ ਗਿਆ ਹੈ।
- ਕੰਪਨੀ ਨੇ 01 ਅਪ੍ਰੈਲ, 2019 ਤੋਂ ਪ੍ਰਭਾਵੀ (ਪਰਿਵਰਤਨ ਮਿਤੀ) ਆਈਐਨਡੀ ਏਐਸ 116 'ਲੀਜ਼' ਨੂੰ ਅਪਣਾਇਆ ਹੈ ਅਤੇ ਸੋਧਿਤ ਪਿਛਲੀ ਪ੍ਰਭਾਵੀ ਪਹੁੰਚ ਨੂੰ ਅਪਣਾਉਂਦੇ ਹੋਏ ਇਸ ਦੀ ਲੀਜ਼ ਲਈ ਮਾਪਦੰਡ ਨੂੰ ਲਾਗੂ ਕੀਤਾ ਹੈ ਜਿਸ ਦਾ ਸਿੱਟਾ ਇਹ ਹੈ ਕਿ ਰੁ. 4.16 ਕਰੋੜ ਦੀ ਵਿਹਾਰਕ ਲੀਜ਼ ਦੇਵਦਾਰੀ ਅਤੇ ਅਸਾਸਿਆਂ ਦੀ ਵਰਤੋਂ ਦੇ ਅਧਿਕਾਰ ਨੂੰ ਪਹਿਚਾਣ ਪ੍ਰਾਪਤ ਹੋਈ ਹੈ ਅਤੇ ਕੰਪਨੀ ਦੇ ਵਿੱਤੀ ਨਤੀਜਿਆਂ ਉੱਪਰ ਇਸ ਦਾ ਕੋਈ ਸਮੱਗਰੀ ਪ੍ਰਭਾਵ ਨਹੀਂ ਪਿਆ। ਬਾਅਦ ਵਿੱਚ ਮਿਤੀ 01 ਅਪ੍ਰੈਲ, 2019 ਅਨੁਸਾਰ ਮਹਿਫੂਜ਼ ਆਮਦਨੀਆਂ ਦੇ ਖੁੱਲ੍ਹੇ ਬਕਾਏ ਨੂੰ ਸਮਾਯੋਜਿਤ ਨਹੀਂ ਕੀਤਾ ਗਿਆ। ਮਿਤੀ 30 ਸਤੰਬਰ, 2019 ਨੂੰ ਖਤਮ ਹੋਈ ਤਿਮਾਰੀ ਅਤੇ ਅਰਧ ਸਾਲ ਵਾਸਤੇ ਲਾਭ ਅਤੇ ਹਾਨੀ ਨੂੰ ਸਟੇਟਮੈਂਟ ਵਿੱਚ ਪਟਿਆ ਨੂੰ ਚਾਲੂ ਰੱਖਣ ਦੇ ਸਬੰਧ ਵਿੱਚ ਖਰਚਿਆਂ ਦੀ ਕਿਸਮ ਨੂੰ ਅਸਾਸਿਆਂ ਦੀ ਵਰਤੋਂ ਦੇ ਅਧਿਕਾਰ ਲਈ ਅਤੇ ਪਟੇ ਦੀ ਦੇਵਦਾਰੀ ਉੱਪਰ ਵਿਆਜ ਲਈ ਵਿੱਤੀ ਲਾਗਤ ਨੂੰ ਕਿਰਾਏ ਤੋਂ ਅਵਮੁੱਲਤ ਲਾਗਤ 'ਚ ਤਬਦੀਲ ਕੀਤਾ ਗਿਆ ਹੈ।
- ਮਿਤੀ 20 ਸਤੰਬਰ, 2019 ਦੇ ਟੈਕਸੇਸ਼ਨਲਾਅ (ਅਮੈਂਡਮੈਂਟ) ਆਰਡੀਨੈਂਸ, 2019 ਦੇ ਮਦਿਨੇਬਰ ਅਤੇ ਤੱਥਾਂ ਨੂੰ ਵਿਚਾਰਦੇ ਹੋਏ ਕੰਪਨੀ ਕੋਲ ਅਣਅਥਰਿਬਡ ਡੀਪੀਐਸਐਨ ਅਤੇ ਐਮਏਟੀ ਕ੍ਰੈਡਿਟਸ ਦੇ ਰੂਪ ਵਿੱਚ ਮੌਜੂਦਾ ਲਾਭਾਂ ਦੀ ਉਪਲੱਭਤਾ ਹੈ। ਕੰਪਨੀ ਨੇ ਹਾਲੀਆ ਸਮੇਂ ਲਈ ਕੰਪਨੀ ਲਈ ਲਾਗੂਯੋਗ ਮੌਜੂਦਾ ਆਮਦਨ ਕਰ ਦਰਾਂ 'ਤੇ ਬਣਦੇ ਕਰ ਖਰਚਿਆਂ ਨੂੰ ਜਾਰੀ ਕੀਤਾ ਹੈ।
- ਕੰਪਨੀ ਨੇ "ਪੈਟੇਪ੍ਰੋਜੈਕਟ" ਦੇ ਉਤਪਾਦਨ ਲਈ "ਯੂਨਿਟ-੦੪" ਨੂੰ ਸਫਲਤਾਪੂਰਵਕ ਸਥਾਪਿਤ ਕੀਤਾ ਹੈ ਅਤੇ ਇਸ ਦੇ ਪਰਥ ਉਤਪਾਦਨ ਦੀ ਸ਼ੁਰੂਆਤ ਕਰ ਦਿੱਤੀ ਹੈ। ਰੁਪਏ 33.83 ਕਰੋੜ ਦੇ ਇੱਕ ਕੋਏਕਸ ਨਾਲ "ਯੂਨਿਟ-੦੪" ਦੀ ਸਥਾਪਤ ਸਮਰਥਾ 240 ਐਮਟੀ ਪ੍ਰਤੀ ਸਾਲ ਹੈ, ਜਿਸ ਨੂੰ ਕੇਵਲ ਅੰਦਰੂਨੀ ਵਾਧੇ ਦੁਆਰਾ ਪ੍ਰਾਪਤ ਕਰ ਲਿਆ ਗਿਆ ਹੈ।
- ਪਿਛਲੇ ਵਿੱਤੀ ਅਰਜੇ ਵਾਸਤੇ ਅੰਕੜਿਆਂ ਨੂੰ ਰੀਗਰੂਪਿੰਗ/ਰੀਅਰੇਂਜਿੰਗ/ਰੀਸਟੇਟਿੰਗ ਕੀਤਾ ਗਿਆ ਹੈ, ਜਿਵੇਂ ਲਾਜ਼ਮੀ ਸਮਝਿਆ ਗਿਆ ਹੈ।

ਬਾ-ਹੁਕਮ ਚੋਰਡ  
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ਸਥਾਨ : ਲੁਧਿਆਣਾ  
ਮਿਤੀ : 14 ਨਵੰਬਰ, 2019

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